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Release Date 1-17-01

FOR THE YEAR ENDED JUNE 30, 2000

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**INDEPENDENT AUDITORS' REPORT ON THE
SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS**

**Dr. Leon Tarver, II, President
Southern University System
Baton Rouge, Louisiana 70813**

We have audited the accompanying Schedules of Expenditures of Federal Awards of the Southern University System for the year ended June 30, 2000. The Schedules of Expenditures of Federal Awards is the responsibility of the management of the Southern University System. Our responsibility is to express an opinion on the Schedules of Expenditures of Federal Awards based on our audit. The accompanying Schedule of Expenditures of Federal Awards is not a part of the University's component unit financial statements for the year ended June 30, 2000. The component unit financial statements were audited by other independent auditors whose report has not been issued as of our report date.

We conducted our audit in accordance with generally accepted auditing standards, and the standards applicable to Government Auditing Standards, issued by the Comptroller General of the United States and the provisions of OMB Circular A-133. Those standards and the provisions of OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the Schedules of Expenditures of Federal Awards are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the Schedules of Expenditures of Federal Awards. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the Schedules of Expenditures of Federal Awards. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the accompanying Schedules of Expenditures of Federal Awards of the Southern University System presents fairly, in all material respects, the expenditures of federal awards for the year ended June 30, 2000 in conformity with generally accepted accounting principles.

**INDEPENDENT AUDITORS' REPORT ON THE
SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS**

(CONTINUED)

**Dr. Leon Tarver, II, President
Southern University System
Baton Rouge, Louisiana 70813**

As further discussed in Note 9, certain agencies are presently performing reviews of certain financial aid matters that might result in instances of non-compliance with respect to federal awards programs. The determination of whether the identified instances will ultimately result in a disallowance of costs cannot be presently determined. Accordingly, the Schedules of Expenditures of Federal Awards do not include any adjustments for the matters.

In accordance with Government Auditing Standards, we have also issued our report dated November 27, 2000 on our consideration of the Southern University System's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards, and should be read in conjunction with this report in considering the results of our audit. Also, that report disclosed instances of noncompliance that may be material to the Schedules of Expenditures of Federal Awards, but for which the ultimate resolution cannot presently be determined.

Our audit was performed for the purpose of forming an opinion on the Schedules of Expenditures of Federal Awards taken as a whole. The supplementary data included in this report is presented for the purposes of additional analyses and is not a required part of the Schedules of Expenditures of Federal Awards. Such information has been subjected to the auditing procedures applied in the audit of the Schedules of Expenditures of Federal Awards and, in our opinion is fairly stated in all material respects in relation to the Schedules of Expenditures of Federal Awards taken as a whole.

Bruno & Tervalon, LLP
**BRUNO & TERVALON, LLP
CERTIFIED PUBLIC ACCOUNTANTS**

November 27, 2000

Bruno
CERTIFIED PUBLIC ACCOUNTANTS
& Tervalon, LLP

SOUTHERN UNIVERSITY SYSTEM
BOARD AND SYSTEM ADMINISTRATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2000

<u>FEDERAL GRANTOR/PROGRAM NAME</u>	<u>Federal CFDA or Other Number</u>	<u>Pass-Through Entity's Number</u>	<u>Activity</u>
<u>U. S. Department of Agriculture</u>			
<i>Direct Awards</i>			
Fund for Rural America-Research, Education and Extension Activities	10.224	—	\$ 210,613
Cooperative Extension Services	10.500	—	2,122,720
Environmental Quality Incentives Program	10.912	—	2,907
CSET Program Income	25100	—	<u>3,042</u>
Total U. S. Department of Agriculture			<u>2,339,282</u>
U. S. Agency for International Development			
<i>Direct Awards</i>			
Zambia-Democracy In-Country	3224/93-02	—	<u>67,014</u>
U. S. Agency for International Development			<u>67,014</u>

The accompanying notes are an integral part of these schedules.

SOUTHERN UNIVERSITY SYSTEM
BOARD AND SYSTEM ADMINISTRATION, CONTINUED
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2000

<u>FEDERAL GRANTOR/PROGRAM NAME</u>	<u>Federal CFDA or Other Number</u>	<u>Pass-Through Entity's Number</u>	<u>Activity</u>
<u>U. S. Department of Energy</u>			
<i>Direct Awards</i>			
Office of Energy Research Financial Programs	81.049	—	\$ <u>5,214</u>
Total U. S. Department of Energy			<u>5,214</u>
Total Expenditures of Federal Awards			<u>\$2,411,510</u>

The accompanying notes are an integral part of these schedules.

SOUTHERN UNIVERSITY SYSTEM
BATON ROUGE CAMPUS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 1999

<u>FEDERAL GRANTOR/PROGRAM NAME</u>	<u>Federal CFDA or Other Number</u>	<u>Pass-Through Entity's Number</u>	<u>Activity</u>
<u>U. S. Department of Agriculture</u>			
<i><u>Direct Awards</u></i>			
1890 Institution Capacity Building Grants	10.216	---	\$ 316,245
Forestry Research	10.652	—	253
Cooperative Forestry Assistance	10.664	—	99,536
Resource Conservation and Development	10.901	—	48,582
Environmental Quality Incentives Program	10.912	—	7
Bayou Program	43-3AEP-7-80080	—	11,462
USDA Student Book Allowance	12-40-0001	—	6,404
CSRS Program Income	SEC 1445	—	70,598
Agricultural Market Outreach Conference	12-25A-3748/3807	—	114,124
Visitation-Chinese Scientist	59-314-18-8-014-10	—	(2,940)
Enhanced Summer	0GSP-02	—	2,263
<i><u>Awards From a Pass-Through Entity</u></i>			
Through: Southern Regions Share Program			
Poultry and Vegetables	RD309-031	—	7,078

The accompanying notes are an integral part of these schedules.

SOUTHERN UNIVERSITY SYSTEM
BATON ROUGE CAMPUS, CONTINUED
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2000

<u>FEDERAL GRANTOR/PROGRAM NAME</u>	<u>Federal CFDA or Other Number</u>	<u>Pass-Through Entity's Number</u>	<u>Activity</u>
<u>U. S. Department of Agriculture, Continued</u>			
<u>Research and Development Cluster</u>			
<i>Direct Awards</i>			
Agricultural Research-Basic and Applied Research	10.001	—	\$ 6,404
Grants for Agricultural Research, Special Research Grants	10.200	—	216,748
Payments to 1890 Land Grant Colleges	10.205	—	1,308,423
1890 Institution Capacity Building Grants	10.216	—	148,960
Small Farmer Outreach Training or Technical Assistance Program	10.443	—	221,195
Forestry Research	10.652	—	7,693
Cooperative Forestry Assistance	10.664	—	16,432
Farm Land Protection Program	10.913	—	<u>6,129</u>
Total U. S. Department of Agriculture			<u>2,605,596</u>
<u>U. S. Department of Commerce</u>			
<i>Direct Awards</i>			
Measurement and Engineering Research and Standards	11.609	—	<u>19,867</u>
Total U. S. Department of Commerce			<u>19,867</u>

The accompanying notes are an integral part of these schedules.

SOUTHERN UNIVERSITY SYSTEM
BATON ROUGE CAMPUS, CONTINUED
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2000

<u>FEDERAL GRANTOR/PROGRAM NAME</u>	<u>Federal CFDA or Other Number</u>	<u>Pass-Through Entity's Number</u>	<u>Activity</u>
<u>U. S. Department of the Army</u>			
<u>Research and Development Cluster</u>			
<u>Direct Awards</u>			
Collaborative Research and Development	12.114	—	<u>76,346</u>
Total U. S. Department of the Army			<u>76,346</u>
<u>U. S. Department of the Navy</u>			
<u>Research and Development Cluster</u>			
<u>Direct Awards</u>			
Basic and Applied Scientific Research	12.300	—	<u>678,227</u>
Total U. S. Department of the Navy			<u>678,227</u>

The accompanying notes are an integral part of these schedules.

SOUTHERN UNIVERSITY SYSTEM
BATON ROUGE CAMPUS, CONTINUED
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2000

<u>FEDERAL GRANTOR/PROGRAM NAME</u>	<u>Federal CFDA or Other Number</u>	<u>Pass-Through Entity's Number</u>	<u>Activity</u>
<u>U. S. Department of the Air Force</u>			
<u>Research and Development Cluster</u>			
<u>Direct Awards</u>			
Air Force Defense Research Sciences Program	12.800	—	\$ <u>185,075</u>
Total U. S. Department of the Air Force			<u>185,075</u>
<u>National Security Agency</u>			
<u>Awards From a Pass-Through Entity</u>			
Through: IT Corporation			
Mathematical Sciences Grant Program	12.901	DE-6010337	<u>298,098</u>
Total National Security Agency			<u>298,098</u>
<u>U. S. Department of Housing and Urban Development</u>			
<u>Direct Awards</u>			
Historically Black Colleges and Universities Program	14.237	—	61,321
Community Development Work-Study Program	14.512	—	46,502

The accompanying notes are an integral part of these schedules.

SOUTHERN UNIVERSITY SYSTEM
BATON ROUGE CAMPUS, CONTINUED
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2000

<u>FEDERAL GRANTOR/PROGRAM NAME</u>	<u>Federal CFDA or Other Number</u>	<u>Pass-Through Entity's Number</u>	<u>Activity</u>
<u>U. S. Department of Housing and Urban Development, Continued</u>			
<i>Awards From a Pass-Through Entity</i>			
Through: Housing Authority of New Orleans			
Urban Design	S27055	—	\$ <u>31,899</u>
Total U. S. Department of Housing and Urban Development			<u>139,722</u>
<u>U. S. Department of the Interior</u>			
<i>Direct Awards</i>			
Fish and Wildlife Management Assistance	15.608	—	120,725
Assistance to State Water Resources Research Institutes	15.805	—	67,221
Historically Black Colleges and Universities Preservation Initiative	15.924	—	<u>17,383</u>
Total U. S. Department of the Interior			<u>205,329</u>
<u>U. S. Department of Justice</u>			
<i>Direct Awards</i>			
Public Safety Partnership and Community Policing Grants	16.710	—	<u>16,772</u>
Total U. S. Department of Justice			<u>16,772</u>

The accompanying notes are an integral part of these schedules.

SOUTHERN UNIVERSITY SYSTEM
BATON ROUGE CAMPUS, CONTINUED
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2000

<u>FEDERAL GRANTOR/PROGRAM NAME</u>	<u>Federal CFDA or Other Number</u>	<u>Pass-Through Entity's Number</u>	<u>Activity</u>
<u>U. S. Department of Transportation</u>			
<i><u>Direct Awards</u></i>			
Federal Transit Grants for University Research and Training	20.502	—	\$ 68,019
<i><u>Awards From a Pass-Through Entity</u></i>			
Through: South Carolina State Federal Transit Grants for University Research and Training	20.502	OMB034-0043	<u>27,923</u>
Total U. S. Department of Transportation			<u>95,942</u>
<u>National Aeronautics and Space Administration</u>			
<i><u>Direct Awards</u></i>			
Aerospace Education Services Program	43.001	—	398,670
Technology Transfer	43.002	—	17,957
Undergraduate Scholars	NGT590015	—	19,873
<i><u>Awards From A Pass-Through Entity</u></i>			
Through: Quality Education for Minorities Network QE NASA Sharp Plus	43.002	NAGS-4122	31,053
Through: NAFEO NASA Administrators Fellowship	—	43002-43	(780)
Through: National Action Council for Minorities in Engineering NAC CME-NASA Student Award	—	NGT5-90015	27,591
Through: Space Telescope Science Institute Astronomy Education	43.002	ED-9014	1,731

The accompanying notes are an integral part of these schedules.

SOUTHERN UNIVERSITY SYSTEM
BATON ROUGE CAMPUS, CONTINUED
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2000

<u>FEDERAL GRANTOR/PROGRAM NAME</u>	<u>Federal CFDA or Other Number</u>	<u>Pass-Through Entity's Number</u>	<u>Activity</u>
<u>National Aeronautics and Space Administration, Continued</u>			
<u>Research and Development Cluster</u>			
<u>Direct Awards</u>			
Technology Transfer	43.002	—	\$ <u>829,596</u>
Total National Aeronautics and Space Administration			<u>1,325,691</u>
<u>National Science Foundation</u>			
<u>Direct Awards</u>			
Mathematical and Physical Science	47.049	—	349,549
Social, Behavioral and Economic Sciences	47.075	—	9,724

The accompanying notes are an integral part of these schedules.

SOUTHERN UNIVERSITY SYSTEM
BATON ROUGE CAMPUS, CONTINUED
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2000

<u>FEDERAL GRANTOR/PROGRAM NAME</u>	<u>Federal CFDA or Other Number</u>	<u>Pass-Through Entity's Number</u>	<u>Activity</u>
<u>National Science Foundation, Continued</u>			
<u>Research and Development Cluster</u>			
<i><u>Direct Awards</u></i>			\$ 14,789
Mathematical and Physical Science	47.049	—	
<i><u>Awards From a Pass-Through Entity</u></i>			
Through: University of Tennessee			
Computer and Information Science and Engineering	47.070	ORA7373	<u>2.089</u>
Total National Science Foundation			<u>376,151</u>
<u>Environmental Protection Agency</u>			
<u>Research and Development Cluster</u>			
<i><u>Direct Awards</u></i>			\$ <u>460,184</u>
Environmental Protection-Consolidated Research	66.500	---	
Total Environmental Protection Agency			<u>460,184</u>

The accompanying notes are an integral part of these schedules.

SOUTHERN UNIVERSITY SYSTEM
BATON ROUGE CAMPUS, CONTINUED
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2000

<u>FEDERAL GRANTOR/PROGRAM NAME</u>	<u>Federal CFDA or Other Number</u>	<u>Pass-Through Entity's Number</u>	<u>Activity</u>
<u>U. S. Department of Energy</u>			
<u>Research and Development Cluster</u>			
<i><u>Direct Awards</u></i>			
Office of Energy Research Financial Program	81.049	—	\$ 43,990
Conservation Research and Development	81.086	—	379,623
<i><u>Awards From a Pass-Through Entity</u></i>			
<u>Through</u> : Lockheed Martin Energy Systems			
Office of Energy Research Financial Program	81.049	DEAC05840	1,082
<u>Through</u> : Oak Ridge Institute for Science and Education			
Conservation Research and Development	81.086	DEAC05760R00033	22,236
<u>Through</u> : NAFEO			
Conservation Research And Development	81.086	DE-FC0490AL	83,379
<u>Through</u> : Lawrence Livermore Energy Systems			
Conservation Research And Development	81.086	B506154	<u>22,560</u>
Total U. S. Department of Energy			<u>552,870</u>

The accompanying notes are an integral part of these schedules.

SOUTHERN UNIVERSITY SYSTEM
BATON ROUGE CAMPUS, CONTINUED
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2000

<u>FEDERAL GRANTOR/PROGRAM NAME</u>	<u>Federal CFDA or Other Number</u>	<u>Pass-Through Entity's Number</u>	<u>Activity</u>
<u>U. S. Department of Education</u>			
<u>Direct Awards</u>			
Higher Education-Institutional Aid	84.031	—	\$ 3,435,671
Rehabilitation-Long-Term Training	84.129	—	569,843
Business and International Education	84.153	—	12,482
Capacity Building for Traditionally Underserved Populations	84.315	—	94,594
Special Education: Personnel Preparation to Improve Services	84.325	—	214,654
<u>Trio Cluster</u>			
<u>Direct Awards</u>			
Trio-Student Support Services	84.042	—	238,012
Trio-Talent Search	84.044	—	476,240
Trio-Upward Bound	84.047	—	443,596
<u>Awards From a Pass-Through Entity</u>			
Through: University of Virginia			
Special Education-Personnel Development and Parent Training	84.029	HU295600006	140
Minority Science Improvement	84.120	H029J6006	32,608
Through: University of Alabama			
Rehabilitation Long-Term-Training	84.129	H133030028	7
Through: Michigan State University			
National Institute on Student Achievement	84.305	R30JT99	28,645

The accompanying notes are an integral part of these schedules.

SOUTHERN UNIVERSITY SYSTEM
BATON ROUGE CAMPUS, CONTINUED
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2000

<u>FEDERAL GRANTOR/PROGRAM NAME</u>	<u>Federal CFDA or Other Number</u>	<u>Pass-Through Entity's Number</u>	<u>Activity</u>
<u>U. S. Department of Education, Continued</u>			
<u>Student Financial Assistance Cluster</u>			
<i><u>Direct Awards</u></i>			
Federal Supplemental Educational Opportunity Grants	84.007	—	\$ 654,327
Federal Family Education Loans	84.032	—	28,421,325
Federal Work-Study Program	84.033	—	1,405,096
Federal Pell Grant Program	84.063	—	<u>11,656,631</u>
Total U. S. Department of Education			<u>47,683,871</u>
<u>U. S. Department of Health and Human Services</u>			
<i><u>Direct Awards</u></i>			
Minority International Research Training	93.106	—	40,055
Drug Abuse Research Program	93.279	—	678
Head Start	93.600	—	102,956
Health Care Financing Research, Demonstrations and Evaluations	93.779	—	6
<u>Student Financial Assistance Cluster</u>			
<i><u>Direct Awards</u></i>			
Scholarships for Health Profession Students from Disadvantaged Backgrounds	93.925	—	456,831

The accompanying notes are an integral part of these schedules.

SOUTHERN UNIVERSITY SYSTEM
BATON ROUGE CAMPUS, CONTINUED
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2000

<u>FEDERAL GRANTOR/PROGRAM NAME</u>	<u>Federal CFDA or Other Number</u>	<u>Pass-Through Entity's Number</u>	<u>Activity</u>
<u>U. S. Department of Health and Human Services, Continued</u>			
<u>Student Financial Assistance Cluster, Continued</u>			
<i><u>Awards From A Pass-Through Entity</u></i>			
<u>Through:</u> Central State University			
Family Violence Prevention and Services-			
Grants to States and Indian Tribes	93.671	MMV020-03	\$ 220,379
<u>Through:</u> National Collegiate Athletic Association			
Community Services Block Grant -			
Discretionary Awards	93.570	97-141	101,423
<u>Research and Development Cluster</u>			
<i><u>Direct Awards</u></i>			
Drug Abuse Research Program	93.279	—	78,088
Minority Biomedical Research Support	93.375	—	99,800
Research Infrastructure	93.389	—	1,067,430
Health Care Financing Research	93.779	—	<u>69,164</u>
Total U. S. Department of Health and Human Services			<u>2,236,810</u>
Total Expenditures of Federal Awards			<u>\$56,956,551</u>

The accompanying notes are an integral part of these schedules.

SOUTHERN UNIVERSITY SYSTEM
NEW ORLEANS CAMPUS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2000

<u>FEDERAL GRANTOR/PROGRAM NAME</u>	<u>Federal CFDA or Other Number</u>	<u>Pass-Through Entity's Number</u>	<u>Activity</u>
<u>U. S. Department of the Navy</u>			
<i>Awards From a Pass-Through Entity</i> Through: Concurrent Technologies Basic and Applied Scientific Research	12.300	N00140-96	\$ <u>398,234</u>
Total U. S. Department of the Navy			<u>398,234</u>
<u>U. S. Department of Housing and Urban Development</u>			
<i>Awards From a Pass-Through Entity</i> Through: Housing Authority of New Orleans Drug Elimination Grant	—	27007	<u>281,573</u>
Total U. S. Department of Housing and Urban Development			<u>281,573</u>

The accompanying notes are an integral part of these schedules.

SOUTHERN UNIVERSITY SYSTEM
NEW ORLEANS CAMPUS, CONTINUED
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2000

<u>FEDERAL GRANTOR/PROGRAM NAME</u>	<u>Federal CFDA or Other Number</u>	<u>Pass-Through Entity's Number</u>	<u>Activity</u>
<u>U. S. Department of Justice</u>			
<i>Direct Awards</i>			
Public Safety Partnerships and Community Policing Grants	16.710	—	\$ <u>269</u>
Total U. S. Department of Justice			<u>269</u>
<u>National Aeronautics and Space Administration</u>			
<i>Direct Awards</i>			
Technology Transfer	43.002	—	<u>65,908</u>
Total National Aeronautics and Space Administration			<u>65,908</u>
<u>U. S. Department of Education</u>			
<i>Direct Awards</i>			
Higher Education-Institutional Aid	84.031	—	1,843,822
<u>Trio Cluster</u>			
<i>Direct Awards</i>			
Trio-Student Support Services	84.042	—	387,567
Trio-Talent Search	84.044	—	279,664
Trio-Upward Bound	84.047	—	208,059

The accompanying notes are an integral part of these schedules.

SOUTHERN UNIVERSITY SYSTEM
NEW ORLEANS CAMPUS, CONTINUED
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2000

<u>FEDERAL GRANTOR/PROGRAM NAME</u>	<u>Federal CFDA or Other Number</u>	<u>Pass-Through Entity's Number</u>	<u>Activity</u>
<u>U. S. Department of Education, Continued</u>			
<u>Student Financial Assistance Cluster</u>			
<u>Direct Awards</u>			
Federal Supplemental Educational Opportunity Grants	84.007	—	\$ 174,009
Federal Family Education Loans	84.032	—	11,506,652
Federal Work-Study Program	84.033	—	263,221
Federal Pell Grant Program	84.063	—	6,352,813
Federal Direct Student Loan	84.268	—	<u>1,970,899</u>
Total U. S. Department of Education			<u>22,986,706</u>
<u>U. S. Department of Health and Human Services</u>			
<u>Awards From a Pass-Through Entity</u>			
Through: National Collegiate Athletic Association			
Community Services Block Grant -			
Discretionary Awards	93.570	992754	<u>28,040</u>
Total U. S. Department of Health and Human Services			<u>28,040</u>
Total Expenditures of Federal Awards			<u>\$23,760,730</u>

The accompanying notes are an integral part of these schedules.

SOUTHERN UNIVERSITY SYSTEM
SHREVEPORT-BOSSIER CITY CAMPUS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2000

<u>FEDERAL GRANTOR/PROGRAM NAME</u>	<u>Federal CFDA or Other Number</u>	<u>Pass-Through Entity's Number</u>	<u>Activity</u>
<u>U. S. Department of Education</u>			
<i><u>Direct Awards</u></i>			
Higher Education-Institutional Aid	84.031	---	\$ 1,216,386
<u>Trio Cluster</u>			
<i><u>Direct Awards</u></i>			
Trio-Student Support Services	84.042	—	237,258
Trio-Talent Search	84.044	—	279,368
Trio-Upward Bound	84.047		92,730
<u>Student Financial Assistance Cluster</u>			
<i><u>Direct Awards</u></i>			
Federal Supplemental Educational Opportunity Grants	84.007	—	64,733
Federal Work-Study Program	84.033	—	230,845
Federal Pell Grant Program	84.063	—	2,045,660
Federal Direct Student Loan	84.268	—	<u>172,864</u>
Total U. S. Department of Education			<u>4,339,844</u>
Total Expenditures of Federal Awards			<u>\$ 4,339,844</u>

The accompanying notes are an integral part of these schedules.

SOUTHERN UNIVERSITY SYSTEM
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2000

NOTE 1 - General

The Southern University System (the University) is a publicly supported institution of higher education. The University is a political subdivision of the State of Louisiana. As defined by Government Accounting Standards Board Statement Number 14 within the Executive Branch of government, under the management and supervision of the Southern University Board of Supervisors. However, the annual budget of the University and proposed changes to the degree programs, departments of instruction, et cetera, require the approval of the Board of Regents. The Board of Supervisors is comprised of 17 members appointed for a six-year term by the Governor with the consent of the Senate, and one student member appointed for a one-year term by a council composed of the student body presidents of the University. As a State agency, operations of the University's instructional programs are funded through annual lapsing appropriations made by the Louisiana Legislature.

The Southern University System is comprised of four separate agencies. These agencies are :

Board and System Administration;
Baton Rouge Campus;
New Orleans Campus; and
Shreveport-Bossier City Campus.

The accompanying Schedules of Expenditures of Federal Awards presents the activity of all federal financial assistance programs administered by the Southern University System. All expenditures of federal awards received directly from federal agencies and pass-through entities are included on the Schedules. Because the Schedules present only a selected portion of the activities of the System, it is not intended to and does not present either the financial position, changes in fund balances or the current funds revenues, expenditures, and other changes of the University.

Annually, the State of Louisiana issues a Schedule of Expenditures of Federal Awards which includes the activity contained in the accompanying Schedules of Expenditures of Federal Awards.

SOUTHERN UNIVERSITY SYSTEM
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2000
(CONTINUED)

NOTE 2 - Basis of Accounting and Presentation:

The accompanying Schedules of Expenditures of Federal Awards are presented using the modified accrual basis of accounting which is described in the notes to the University's component unit financial statements which are audited by the Legislative Auditors. The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

All federal grant expenditures, except Cooperative Extension (CFDA Number 10.500) and Payments to 1890 Land Grant Colleges and Tuskegee University (CFDA Number 10.205), are accounted for in the Current Funds-Restricted of the respective agency of the University. Grant expenditures relative to Cooperative Extension and Payments to 1890 Land Grant Colleges are accounted for in the Current Funds-Unrestricted of the Baton Rouge Campus. However, for purposes of reporting expenditures of federal awards, such transactions are reported in the Schedules of Expenditures of Federal Awards - Board and System Administration and the Baton Rouge Campus.

The accompanying Schedules of Expenditures of Federal Awards has been prepared in the format as set forth in OMB Circular A-133 and the related Compliance Supplement. The purpose of the Schedule of Expenditures of Federal Awards is to present a summary of those activities of the Southern University System for the year ended June 30, 2000 which have been financed principally by the U. S. Government (federal awards). For purposes of the schedules, federal awards include all Federal assistance and procurement relationships entered into directly between the University and the federal government and sub-awards from non-federal organizations made under federally sponsored agreements. Because the Schedules present only a selected portion of the activities of the University, it is not intended to and does not present either the financial position, changes in fund balances or the current fund's revenues, expenditures, and other changes of the University.

SOUTHERN UNIVERSITY SYSTEM
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2000
(CONTINUED)

**NOTE 3 - Program Activity, Organization and
Financing (Perkins Loans) _____:**

The Perkins Loan Program, (the Program) formerly the National Direct Student Loan Program, is operated by the University under an agreement with the United States Department of Education. Each campus within the System maintains its own separate Loan Fund. The accounts of each Program are included among the Loan Funds for each campus within the System.

During the current fiscal year, EF6 Technologies, formerly EduServe Technologies, Inc. an outside service center provided billing and collection services on behalf of the Baton Rouge, New Orleans and Shreveport/Bossier City campuses.

The New Orleans, Shreveport/Bossier City and Baton Rouge Campuses did not disburse any loans to students during the year ended June 30, 2000. Additionally, the campuses did not receive any federal capital contributions during the year ended June 30, 2000.

SOUTHERN UNIVERSITY SYSTEM
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2000
(CONTINUED)

**NOTE 3 - Program Activity, Organization and
Financing (Perkins Loans), Continued**

BATON ROUGE CAMPUS

Listed below is a brief summary of the loan activity as taken from the unaudited records for each campus:

<u>Contributions</u>	<u>Period from Inception to June 30, 2000 (Unaudited)</u>	<u>For the Year Ended June 30, 2000</u>
Federal	\$6,616,617	\$ -0-
University	<u>735,180</u>	<u>-0-</u>
Total	<u>\$7,351,797</u>	<u>\$ -0-</u>
<u>Repayments of Fund Capital</u>		
Federal	\$1,783,592	\$ 99,287
University	<u>198,177</u>	<u>11,032</u>
Total	<u>\$1,981,769</u>	<u>\$ 110,319</u>
<u>Analysis of Loans Receivable</u>		
Balance, beginning of period/year	\$ -0-	\$2,259,333
Funds advanced	<u>9,945,146</u>	<u>-0-</u>
Total	<u>9,945,146</u>	<u>2,259,333</u>
Less: Credits		
Collections	4,297,758	58,059
Cancellations--		
Teaching		
service/		
military	563,977	2,317
Death/		
disability	51,731	(2,900)
Bankruptcy	88,199	2,400
Defaulted loan		
principal		
assigned to		
Federal		
Government	2,715,592	-0-
	<u>28,432</u>	<u>-0-</u>
Total credits	<u>7,745,689</u>	<u>59,876</u>
Balance 06/30/00	<u>\$2,199,457</u>	<u>\$2,199,457</u>

SOUTHERN UNIVERSITY SYSTEM
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2000
(CONTINUED)

NOTE 3 - Program Activity, Organization and
Financing (Perkins Loans), Continued:

NEW ORLEANS CAMPUS

<u>Contributions</u>	Period from Inception to June 30, 2000 <u>(Unaudited)</u>	For the Year Ended June 30, 2000
Federal	\$ 132,145	\$ -0-
University	<u>14,683</u>	<u>-0-</u>
Total	\$ <u>146,828</u>	\$ <u>-0-</u>

Repayments of Fund Capital

Federal	\$ 41,407	\$ 24,587
University	<u>2,708</u>	<u>839</u>
Total	\$ <u>44,115</u>	\$ <u>25,426</u>

Analysis of Loans Receivable

Balance, beginning of period/year	\$ -0-	\$ 78,902
Funds advanced	<u>174,337</u>	<u>-0-</u>
Total	<u>174,337</u>	\$ <u>78,902</u>

Less: Credits

Collections	41,185	(1,477)
Cancellations--		
Teaching		
service/		
military	11,267	(13)
Bankruptcy	673	-0-
Defaulted loan		
principal		
assigned to		
Federal		
Government	34,975	-0-
Other principal		
adjustments	<u>5,845</u>	<u>-0-</u>
Total credits	<u>93,945</u>	<u>(1,490)</u>
Balance, June 30, 2000	\$ <u>80,392</u>	\$ <u>80,392</u>

SOUTHERN UNIVERSITY SYSTEM
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2000
(CONTINUED)

NOTE 3 - Program Activity, Organization and
Financing (Perkins Loans), Continued:

SHREVEPORT-BOSSIER CAMPUS

<u>Contributions</u>	Period from Inception to June 30, 2000 <u>(Unaudited)</u>	For the Year Ended <u>June 30, 2000</u>
Federal	\$ 941,904	\$ -0-
University	<u>104,656</u>	<u>0-</u>
Total	<u>\$1,046,560</u>	<u>\$ -0-</u>
 <u>Repayments of Fund Capital</u>		
Federal	\$ 323,841	\$ -0-
University	<u>35,982</u>	<u>-0-</u>
Total	<u>\$ 359,823</u>	<u>\$ -0-</u>

SOUTHERN UNIVERSITY SYSTEM
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2000
(CONTINUED)

NOTE 3 - Program Activity, Organization and
Financing (Perkins Loans), Continued:

SHREVEPORT-BOSSIER CAMPUS

Analysis of Loans Receivable

	Period from Inception to June 30, 2000 <u>(Unaudited)</u>	For the Year Ended <u>June 30, 2000</u>
Balance, beginning of period/year	\$ -0-	\$ 628,488
Funds advanced	<u>1,364,255</u>	<u>-0-</u>
Total	<u>1,364,255</u>	<u>628,488</u>
Less:		
Collections	630,116	25,514
Cancellations--		
Teaching		
service	3,795	170
Death/Disability	15,371	2
Bankruptcy	12,694	-0-
Defaulted loan		
principal		
assigned to		
Federal		
Government	89,804	-0-
Loan principal		
adjustments	<u>9,673</u>	<u>-0-</u>
Total credits	<u>761,453</u>	<u>25,686</u>
Balance, June 30, 2000	\$ <u>602,802</u>	\$ <u>602,802</u>

SOUTHERN UNIVERSITY SYSTEM
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2000
(CONTINUED)

NOTE 4 - Pell Grant Program:

The Pell Grant program provides eligible students with a foundation of financial aid to help defray the costs of post-secondary education. The University receives direct payment from the Department of Education for allowable administrative costs.

During the year, each campus disbursed the following amounts for Pell Grants for the prior and current year and received the following direct payments from the Department of Education for allowable administrative costs.

<u>Campus</u>	<u>Pell Expenditures</u>	<u>Administrative Cost Recovery</u>
Baton Rouge	\$ <u>11,656,631</u>	\$ <u>23,840</u>
New Orleans	\$ <u>6,352,813</u>	\$ <u>13,230</u>
Shreveport- Bossier City	\$ <u>2,045,660</u>	\$ <u>4,200</u>

**NOTE 5 - Federal Family Education and
William D. Ford Federal Direct Loan Program:**

The Student Loan Programs enable eligible students to borrow directly from a bank or other lending institutions and a portion of the loan is guaranteed by the Federal Government. The loan activity is not required to be recorded in the accounting records of the University. During the year ended June 30, 2000, the following amounts were disbursed by each campus for the Federal Family Education Student and William D. Ford Federal Direct Loan Programs:

<u>Campus</u>	<u>Federal Family Education Loan Amount</u>	<u>William D. Ford Direct Loan Amount</u>
Baton Rouge	\$ <u>28,421,325</u>	\$ <u>-0-</u>
New Orleans	\$ <u>11,506,652</u>	\$ <u>1,970,899</u>
Shreveport- Bossier City	\$ <u>-0-</u>	\$ <u>172,864</u>

SOUTHERN UNIVERSITY SYSTEM
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2000
(CONTINUED)

NOTE 6 - College Work-Study Program:

The University established the College Work Study (CWS) Program pursuant to Title IV, Part C of the Higher Education Act of 1965, as amended. During the year ended June 30, 2000, the following amounts were disbursed by each campus for the CWS Program:

Baton Rouge Campus

<u>Description</u>	<u>Amount</u>
Federal expenditures	\$1,338,187
Administrative costs	<u>66,909</u>
Sub-total	1,405,096
Institutional matching	<u>-0-</u>
Total	<u><u>\$1,405,096</u></u>

New Orleans Campus

Federal expenditures	\$ 250,687
Administrative costs	<u>12,534</u>
Sub-total	263,221
Institutional matching	<u>-0-</u>
Total	<u><u>\$ 263,221</u></u>

Shreveport-Bossier City Campus

Federal expenditures	\$ 219,852
Administrative costs	<u>10,993</u>
Sub-total	230,845
Institutional matching	<u>-0-</u>
Total	<u><u>\$ 230,845</u></u>

SOUTHERN UNIVERSITY SYSTEM
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2000
(CONTINUED)

NOTE 6 - College Work-Study Program, Continued:

The Baton Rouge, New Orleans and Shreveport-Bossier City Campuses elected and received approval from the Department of Education to waive the institutional matching requirement for the College Work Study Program's approved funding level for the fiscal year ended June 30, 2000. Each campus was entitled to this waiver because of its participation in the Strengthening Historically Black Colleges Title III Program.

NOTE 7 - State Expenditures - Preventive Maintenance:

As provided by Louisiana Revised Statute 17.3886(A), the University adopted a building and facility preventive maintenance program which was approved by the Louisiana Board of Regents. This program allows the University to retain any funds appropriated or allocated which were unexpended and unobligated at the end of the fiscal year.

NOTE 8 - Agency Funds:

This fund group represents funds for which the University acts as custodian or fiscal agent on behalf of others, such as student or faculty organizations and workshops.

NOTE 9 - Contingencies:

Participation in Grant/Loan Programs

The University administers and participates in certain Federal and State programs as disclosed in the Schedules of Expenditures of Federal Awards. In connection with the administration and operations of these programs, the University is to expend grant funds, and allocations in accordance with program guidelines and regulations. However, should the University have operated/administered the programs and/or grants in a manner which would be in non-compliance with the guidelines and regulations, the University may be required by funding sources to repay some portion or all of the grant award.

SOUTHERN UNIVERSITY SYSTEM
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2000
(CONTINUED)

NOTE 9 - Contingencies, Continued:

Participation in Grant/Loan Programs, Continued

The audit disclosed certain items or transactions as questioned costs. Also, certain agencies are presently performing investigations of the receipt of Federal Work-Study funds by ineligible individuals and University employees who also were students and FFEL borrowers at the school. The accompanying Schedules of Expenditures of Federal Awards have not been adjusted for those items. The ultimate resolution or determination as to whether the costs will be allowable or unallowable under the affected grants will be made by the related agencies and the various funding sources.

NOTE 10 - Major Federal Financial Assistance Programs:

The Southern University System's major federal financial assistance programs for the year ended June 30, 2000 were determined on a state level based upon program activity. Such programs are the Student Financial Assistance, Trio and Research and Development Clusters, and Vocational Education - Basic Grants to States Program, Foster Care - Title IV - E, and Summer Food Service Program for Children.

NOTE 11 - Supplementary Financial Information:

The Schedules of Disclosures for federally assisted loans summarizes the amount of loans made or disbursed during the year for the Federal Family Education Student loan, William D. Ford Federal Direct Loan Program, College Housing Facilities Loans, and the Perkins Loan. Additionally, the Schedule summarizes the amount of principal and interest canceled (military and teacher) for the National Defense/Perkins Loan Program.

The Schedules of Fixed Price Contracts summarizes the total amount of revenues received and expenses disbursed under fixed-price contracts.

The Schedules of Non-Federal Expenditures and Disbursements sets forth the program expenditures and disbursements funded by the State of Louisiana and private sources.

SOUTHERN UNIVERSITY SYSTEM
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2000
(CONTINUED)

NOTE 11 - Supplementary Financial Information:
Continued

The Schedules of Secondary Subrecipients of Major Federal Programs represent disbursements of major program funds to non-State of Louisiana subrecipients.

The Schedules of State Agency/University sub-recipients of Federal Programs represent disbursement of federal funds to State of Louisiana agencies.

The Schedules of Interagency Expenditures of Federal Awards summarizes federal expenditures financed by the State of Louisiana with funds received from the federal government.

SUPPLEMENTARY DATA

SCHEDULE I

SOUTHERN UNIVERSITY SYSTEM
BOARD AND SYSTEM ADMINISTRATION
SCHEDULE OF DISCLOSURES FOR FEDERALLY ASSISTED LOANS
FOR THE YEAR ENDED JUNE 30, 2000

PROGRAM NAME	CFDA NO.	LOANS DISBURSED	OUTSTANDING LOAN BALANCE	PRINCIPAL AND INTEREST
Federal Family Education Loans	84.032	\$ <u>-0-</u>	Not applicable	Not applicable
Federal Perkins Loans	84.038	\$ <u>-0-</u>	Not applicable	Not applicable
College Housing and Other Educational Facilities Loans	84.142	\$ <u>-0-</u>	Not applicable	Not applicable
National Defense/ Perkins Loans Military and Teacher Cancellations for Loans after 07/01/72	84.037	\$ <u>-0-</u>	Not applicable	Not applicable

See the Independent Auditors' Report on Supplementary Information.

SCHEDULE II

SOUTHERN UNIVERSITY SYSTEM

BATON ROUGE CAMPUS

SCHEDULE OF DISCLOSURES FOR FEDERALLY ASSISTED LOANS
FOR THE YEAR ENDED JUNE 30, 2000

PROGRAM NAME	CFDA NO.	LOANS DISBURSED	OUTSTANDING LOAN BALANCE	PRINCIPAL AND INTEREST
Federal Family Education Loans	84.032	\$28,421,325	Not applicable	Not applicable
Federal Perkins Loans Program	84.038	\$-0-	\$2,199,457	Not applicable
College Housing and Other Educational Facilities Loans	84.142	Not applicable	\$-0-	Not applicable
National Defense/Perkins Loans Military and Teacher Cancellations for Loans made after July 1, 1972	84.037	Not applicable	Not applicable	\$-0-

See the Independent Auditors' Report on Supplementary Information.

SCHEDULE III

SOUTHERN UNIVERSITY SYSTEM
NEW ORLEANS CAMPUS

SCHEDULE OF DISCLOSURES FOR FEDERALLY ASSISTED LOANS
FOR THE YEAR ENDED JUNE 30, 2000

PROGRAM NAME	CFDA NO.	LOANS DISBURSED	OUTSTANDING LOAN BALANCE	PRINCIPAL AND INTEREST
Federal Family Education Loans	84.032	\$ <u>11,506,652</u>	Not applicable	Not applicable
William D. Ford Federal Direct	84.268	\$ <u>1,970,899</u>	Not applicable	Not applicable
Federal Perkins Loans Program	84.038	\$ <u>-0-</u>	\$ <u>80,392</u>	Not applicable
College Housing and Other Educational Facilities Loans	84.142	Not applicable	\$ <u>-0-</u>	Not applicable
National Defense/Perkins Loans Military and Teacher Cancellations for Loans made after July 1, 1972	84.037	Not applicable	Not applicable	\$ <u>-0-</u>

See the Independent Auditors' Report on Supplementary Information.

SCHEDULE IV

SOUTHERN UNIVERSITY SYSTEM
SHREVEPORT-BOSSIER CITY CAMPUS
SCHEDULE OF DISCLOSURES FOR FEDERALLY ASSISTED LOANS
FOR THE YEAR ENDED JUNE 30, 2000

PROGRAM NAME	CFDA NO.	LOANS DISBURSED	OUTSTANDING LOAN BALANCE	PRINCIPAL AND INTEREST
William D. Ford Federal Direct	84.268	\$ <u>172,864</u>	Not applicable	Not applicable
Federal Perkins Loans Program	84.038	\$ <u>-0-</u>	\$ <u>602,802</u>	Not applicable
College Housing and Other Educational Facilities Loans	84.142	Not applicable	\$ <u>-0-</u>	Not applicable
National Defense/Perkins Loans Military and Teacher Teacher Cancellations for Loans made after July 1, 1972	84.037	Not applicable	Not applicable	\$ <u>-0-</u>

See the Independent Auditors' Report on Supplementary Information.

SOUTHERN UNIVERSITY SYSTEM
BOARD AND SYSTEM ADMINISTRATION
SCHEDULE OF FIXED - PRICE CONTRACTS
FOR THE YEAR ENDED JUNE 30, 2000

<u>PROGRAM NAME</u>	<u>CFDA NO.</u>	<u>GRANTOR</u>	<u>PROJECT NAME</u>	<u>AWARD ID NUMBER</u>	<u>AWARD PERIOD</u>	<u>EXPENDITURE</u>
(1)	(1)	(1)	(1)	(1)	(1)	(1)

(1) Southern University - Board and System Administration did not receive any revenues under the terms of fixed-price contracts during the year ended June 30, 2000.

See the Independent Auditors' Report on Supplementary Information.

SOUTHERN UNIVERSITY
BATON ROUGE CAMPUS
SCHEDULE OF FIXED - PRICE CONTRACTS
FOR THE YEAR ENDED JUNE 30, 2000

PROGRAM NAME	CFDA NUMBER	PROJECT NAME	AWARD ID NUMBER	AWARD PERIOD	REVENUES	EXPENDITURES
Collaborative Research and Development	12.114	Army Enhanced Skills	DABT6095-0-0884	10/06/95-09/30/00	\$138,880	\$138,339
Office of Energy Research Financial Program	81.049	Thin Film Electric Cells	AAK-9-18675-02	01/27/99-01/26/02	\$12,557	14,661
		Total			\$158,437	\$153,000

See the Independent Auditors' Report on Supplementary Information.

SCHEDULE VII

SOUTHERN UNIVERSITY SYSTEM
NEW ORLEANS CAMPUS
SCHEDULE OF FIXED-PRICE CONTRACTS
FOR THE YEAR ENDED JUNE 30, 2000

PROGRAM NAME	CFDA NO.	GRANTOR	PROJECT NAME	AWARD		AWARD PERIOD	REVENUES
				ID NUMBER			
(1)	(1)	(1)	(1)	(1)		(1)	(1)

⁽¹⁾ Southern University at New Orleans did not receive any revenues under the terms of fixed-price contracts during the year ended June 30, 1999.

See the Independent Auditors' Report on Supplementary Information.

SOUTHERN UNIVERSITY
SHREVEPORT-BOSSIER CITY CAMPUS

SCHEDULE OF FIXED - PRICE CONTRACTS
FOR THE YEAR ENDED JUNE 30, 2000

<u>PROGRAM NAME</u>	<u>CFDA NUMBER</u>	<u>GRANTOR</u>	<u>PROJECT NAME</u>	<u>AWARD ID NUMBER</u>	<u>AWARD PERIOD</u>	<u>REVENUES</u>	<u>EXPENDITURES</u>
(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)

(1) Southern University at Shreveport-Bossier City did not receive any revenues under the terms of fixed-price contracts during the year ended June 30, 1999.

See the Independent Auditors' Report on Supplementary Information.

SCHEDULE IX

SOUTHERN UNIVERSITY SYSTEM

BOARD AND SYSTEM ADMINISTRATION

SCHEDULE OF NON-FEDERAL EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2000

<u>PROGRAM NAME</u>	<u>CFDA NO.</u>	<u>AWARD PERIOD</u>	<u>EXPENDITURES</u>
<u>Other Expenditures</u>			
Private Gifts and Grants	N/A	07/01/99 - 06/30/00	\$ 155,887
State Expenditures - Preventive Maintenance (NOTE 7)	N/A	07/01/99 - 06/30/00	195,861
State Grants	N/A	07/01/99 - 06/30/00	15,797
Agency Funds (NOTE 8)	N/A	07/01/99 - 06/30/00	<u>100,937</u>
Total Expenditures			\$ <u>468,482</u>

See the Independent Auditors' Report on Supplementary Information.

SCHEDULE X

SOUTHERN UNIVERSITY SYSTEM
BATON ROUGE CAMPUS

SCHEDULE OF NON-FEDERAL EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2000

<u>PROGRAM NAME</u>	<u>CFDA NO.</u>	<u>AWARD PERIOD</u>	<u>CURRENT YEAR EXPENDITURES</u>
<u>Other Expenditures</u>			
State Grants	N/A	07/01/99 - 06/30/00	\$ 1,381,113
Private Gifts and Grants	N/A	07/01/99 - 06/30/00	1,061,699
Agency Funds (NOTE 8)	N/A	07/01/99 - 06/30/00	2,932,408
City of Baton Rouge - Other Grants	N/A	07/01/99 - 06/30/00	<u>9,744</u>
Sub-total			<u>5,384,964</u>
<u>Loan Disbursements</u>			
SGA Loan Fund	N/A	07/01/99 - 06/30/00	<u>4,178</u>
Total Other Expenditures			\$ <u>5,389,142</u>

See the Independent Auditors' Report on Supplementary Information.

SCHEDULE XI

SOUTHERN UNIVERSITY SYSTEM
NEW ORLEANS CAMPUS

SCHEDULE OF NON-FEDERAL EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2000

PROGRAM NAME	CFDA NO.	AWARD PERIOD	CURRENT YEAR EXPENDITURES
<u>Other Expenditures</u>			
State Grants	N/A	07/01/99 - 06/30/00	\$ 194,283
Private Gifts and Grants	N/A	07/01/99 - 06/30/00	57,132
Agency Funds (NOTE 8)	N/A	07/01/99 - 06/30/00	<u>1,000,910</u>
Total other expenditures			<u>\$1,252,325</u>

See the Independent Auditors' Report on Supplementary Information.

SOUTHERN UNIVERSITY SYSTEM
SHREVEPORT-BOSSIER CITY CAMPUS

SCHEDULE OF NON-FEDERAL EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2000

<u>PROGRAM NAME</u>	<u>CFDA NO.</u>	<u>AWARD PERIOD</u>	<u>CURRENT YEAR EXPENDITURES</u>
<u>Other Expenditures</u>			
State Grants	None	07/01/99 - 06/30/00	\$ 41,317
Private Gifts and Grants	None	07/01/99 - 06/30/00	110,792
Agency Funds (NOTE 8)	None	07/01/99 - 06/30/00	<u>114,666</u>
Total other expenditures			<u>\$ 266,775</u>

See the Independent Auditors' Report on Supplementary Information.

SCHEDULE XIII

SOUTHERN UNIVERSITY SYSTEM
BOARD AND SYSTEM ADMINISTRATION
SCHEDULE OF SECONDARY SUBRECIPIENTS OF
MAJOR FEDERAL PROGRAMS
FOR THE YEAR ENDED JUNE 30, 2000

<u>FEDERAL GRANTOR</u>	<u>CFDA OR OTHER NUMBER</u>	<u>PROGRAM NAME</u>	<u>ACTIVITY</u>	<u>SECONDARY SUBRECIPIENT</u>
(1)	(1)	(1)	(1)	(1)

- (1) Southern University Board and System Administration did not disburse any major federal program funds to secondary subrecipients.

See the Independent Auditors' Report on Supplementary Information.

SOUTHERN UNIVERSITY SYSTEM
BATON ROUGE CAMPUS
 SCHEDULE OF SECONDARY SUBRECIPIENTS OF
 MAJOR FEDERAL PROGRAMS
 FOR THE YEAR ENDED JUNE 30, 2000

<u>FEDERAL GRANTOR</u>	<u>CFDA OR OTHER NUMBER</u>	<u>PROGRAM NAME</u>	<u>ACTIVITY</u>	<u>SECONDARY SUBRECIPIENT</u>
U. S. Department of the Navy	12.300	Basic and Applied Scientific Research	\$ 7,486	Develosoft Corporation
U. S. Department of the Air Force	12.800	Defense Research Sciences Program	109,197	Polytechnic University
National Aeronautics and Space Administration	43.002	Technology Transfer	10,334	Networks, Inc.
National Aeronautics and Space Administration	43.002	Technology Transfer	32,377	University of California
National Aeronautics and Space Administration	43.002	Technology Transfer	25,561	University of West Florida
National Aeronautics and Space Administration	43.002	Technology Transfer	1,957	Wichita State University
National Aeronautics and Space Administration	43.002	Technology Transfer	6,825	Smith Research Corporation
National Aeronautics and Space Administration	43.002	Technology Transfer	31,000	Washington State University
U. S. Department of Energy	81.049	Office of Research Financial Program	24,000	NALASCO-Science Consultants
U. S. Department of Energy	81.049	Office of Research Financial	5,000	Oak Ridge
U. S. Department of Health & Human Services	93.279	Drug Abuse Research Program	3,180	University of Georgia
U. S. Department of Health & Human Services	93.279	Drug Abuse Research Program	270,358	University of Texas

Total

\$527,275

See the Independent Auditors' Report on Supplementary Information.

SOUTHERN UNIVERSITY SYSTEM
NEW ORLEANS CAMPUS
SCHEDULE OF SECONDARY SUBRECIPIENTS OF
MAJOR FEDERAL PROGRAMS
FOR THE YEAR ENDED JUNE 30, 2000

<u>FEDERAL GRANTOR</u>	CFDA OR OTHER <u>NUMBER</u>	PROGRAM <u>NAME</u>	<u>ACTIVITY</u>	<u>SECONDARY SUBRECIPIENT</u>
(1)	(1)	(1)	(1)	(1)

- (2) Southern University at New Orleans did not disburse any major federal program funds to secondary subrecipients.

See the Independent Auditors' Report on Supplementary Information.

SOUTHERN UNIVERSITY SYSTEM
SHREVEPORT-BOSSIER CITY CAMPUS
SCHEDULE OF SECONDARY SUBRECIPIENTS OF
MAJOR FEDERAL PROGRAMS
FOR THE YEAR ENDED JUNE 30, 2000

<u>FEDERAL GRANTOR</u>	<u>CFDA OR OTHER NUMBER</u>	<u>PROGRAM NAME</u>	<u>ACTIVITY</u>	<u>SECONDARY SUBRECIPIENT</u>
(1)	(1)	(1)	(1)	(1)

- (1) Southern University at Shreveport-Bossier City did not disburse any major federal program funds to secondary subrecipients.

See the Independent Auditors' Report on Supplementary Information.

SOUTHERN UNIVERSITY SYSTEM
BOARD AND SYSTEM ADMINISTRATION
SCHEDULE OF STATE AGENCY/UNIVERSITY
SUBRECIPIENTS OF FEDERAL PROGRAMS
FOR THE YEAR ENDED JUNE 30, 2000

<u>FEDERAL GRANTOR</u>	<u>CFDA OR OTHER NUMBER</u>	<u>PROGRAM NAME</u>	<u>ACTIVITY</u>	<u>STATE AGENCY OR UNIVERSITY SUBRECIPIENT</u>
(1)	(1)	(1)	(1)	(1)

- (1) Southern University Board and System Administration did not disburse any federal funds to other state agencies/universities.

See the Independent Auditors' Report on Supplementary Information.

SOUTHERN UNIVERSITY SYSTEM
BATON ROUGE CAMPUS
SCHEDULE OF STATE AGENCY/UNIVERSITY
SUBRECIPIENTS OF FEDERAL PROGRAMS
FOR THE YEAR ENDED JUNE 30, 2000

<u>FEDERAL GRANTOR</u>	<u>CFDA OR OTHER NUMBER</u>	<u>PROGRAM NAME</u>	<u>ACTIVITY</u>	<u>STATE AGENCY OR UNIVERSITY SUBRECIPIENT</u>
National Aeronautics and Space Administration	43.002	Technology Transfer	\$58,463	Louisiana State University
U. S. Department of Health and Human Services	93.389	Research Infrastructure	4,800	Grambling State University
	Total		<u>\$63,263</u>	

See the Independent Auditors' Report on Supplementary Information.

SOUTHERN UNIVERSITY SYSTEM
NEW ORLEANS CAMPUS
SCHEDULE OF STATE AGENCY/UNIVERSITY
SUBRECIPIENTS OF FEDERAL PROGRAMS
FOR THE YEAR ENDED JUNE 30, 2000

OTHER FEDERAL GRANTOR	CFDA OR PROGRAM NUMBER	NAME	STATE AGENCY OR UNIVERSITY	
			ACTIVITY	SUBRECIPIENT
Department of Health and Human Services	CFMS 528958	Evaluation of Tangible Program	<u>\$6,836</u>	Southeastern Louisiana University

- (1) Southern University at New Orleans did not disburse any federal funds to other state agencies/universities.

See the Independent Auditors' Report on Supplementary Information.

SOUTHERN UNIVERSITY SYSTEM
SHREVEPORT-BOSSIER CITY CAMPUS
SCHEDULE OF STATE AGENCY/UNIVERSITY
SUBRECIPIENTS OF FEDERAL PROGRAMS
FOR THE YEAR ENDED JUNE 30, 2000

<u>FEDERAL GRANTOR</u>	<u>CFDA OR OTHER NUMBER</u>	<u>PROGRAM NAME</u>	<u>ACTIVITY</u>	<u>STATE AGENCY OR UNIVERSITY SUBRECIPIENT</u>
(1)	(1)	(1)	(1)	(1)

- (1) Southern University at Shreveport-Bossier City did not disburse any federal funds to other state agencies/universities.

See the Independent Auditors' Report on Supplementary Information.

SCHEDULE XXI

SOUTHERN UNIVERSITY SYSTEM
BOARD AND SYSTEM ADMINISTRATION
SCHEDULE OF INTERAGENCY EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2000

<u>FEDERAL GRANTOR/PROGRAM NAME</u>	<u>Federal CFDA or Other Number</u>	<u>Primary State Agency</u>	<u>Activity</u>
U. S. Department of Agriculture - 1890 Institution Capacity Building	10.216	Louisiana State University	26,913
U. S. Department of Agriculture-Youth Education Support	47.070	Louisiana State University	\$ (7,312)
U. S. Department of Agriculture-Research Infrastructure	93.389	Office of Family Support- Department of Social Services	144.097
U. S. Department of Health and Human Services - Parent Child Volunteer United	CFMS548/953	Department of Social Services	9,048
Total Interagency Expenditures of Federal Awards			\$ <u>172,746</u>

See the Independent Auditors' Report on Supplementary Information.

SCHEDULE XXII

SOUTHERN UNIVERSITY SYSTEM
BATON ROUGE CAMPUS
SCHEDULE OF INTERAGENCY EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2000

<u>FEDERAL GRANTOR/PROGRAM NAME</u>	<u>Federal CFDA or Other Number</u>	<u>Primary State Agency</u>	<u>Activity</u>
U. S. Department of Agriculture-Summer Food Service Program	10.559	Department of Education	\$ 9,122
U. S. Department of Commerce-Coastal Zone Management Administration Awards	11.419	Department of Natural Resources	63,260
Department of Defense-Math Sciences Grants Program	12.901	University of New Orleans	22,560
Department of Defense-Defense Special Weapons Agency	R184055	Louisiana State University	125,704
U. S. Department of Transportation-Federal Transit Grants for University Research and Training	20.502	Department of Transportation	94,634
National Aeronautics and Space Administration- Aerospace Education Services Program	43.001	Louisiana State University	(2,088)
National Aeronautics and Space Administration- Aerospace Education Services Program	43.001	LEQSF	61,276
National Science Foundation- Computer and Information Science and Engineering	47.070	LEQSF	512,233
National Science Foundation- Computer and Information Science and Engineering	47.070	Louisiana State University	350,614
National Science Foundation- Computer and Information Science and Engineering	47.070	Board of Regents	22,554
Small Business Administration-Small Business Development Center	59.037	Department of Economic Dev.	26,334
U. S. Department of Energy-Solar Energy Awareness	PV29-99/29-00-3	Department of Natural Resources	42,527
U. S. Department of Education-Vocational Education-Basic Grants to States	84.048	Department of Education	7,701

SCHEDULE XXII

SOUTHERN UNIVERSITY SYSTEM
BATON ROUGE CAMPUS, CONTINUED
SCHEDULE OF INTERAGENCY EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2000

<u>FEDERAL GRANTOR/PROGRAM NAME</u>	<u>Federal CFDA or Other Number</u>	<u>Primary State Agency</u>	<u>Activity</u>
U. S. Department of Education-Preparing Tomorrow's Teachers to Use Technology	84.342	Louisiana State University	\$ 9,544
U. S. Department of Education-American Reads Challenge Grant	2000630	Department of Education	17,307
U. S. Department of Health and Human Services- Research Infrastructure	93.389	Department of Health and Hospitals Development Board of Regents	126,536
U. S. Department of Health and Human Services- Research Infrastructure	93.389	Board of Regents	72,198
U. S. Department of Health and Human Services- Foster Care-Title IV-E	93.568	Department of Social Services	113,613
U. S. Department of Health and Human Services- Under Age Drinking	549713	Department of Health and Hospitals	2,805
U. S. Department of Health and Human Services- National Black Woman Health	5500732-67485	Department of Health and Hospitals	8,110
U. S. Department of Health and Human Services- Medical Assistance Program	93.778	Department of Health and Hospitals	<u>11,526</u>
Total Interagency Expenditures of Federal Awards			\$ <u>1,698,070</u>

See the Independent Auditors' Report on Supplementary Information.

SCHEDULE XXIII

SOUTHERN UNIVERSITY SYSTEM
NEW ORLEANS CAMPUS

SCHEDULE OF INTERAGENCY EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2000

<u>FEDERAL GRANTOR/PROGRAM NAME</u>	<u>Federal</u>		<u>Primary</u>		<u>Activity</u>
	<u>CFDA or Other</u>	<u>Number</u>	<u>State Agency</u>	<u>Activity</u>	
U. S. Department of Agriculture-National School Lunch Program	10.555		Department of Education	\$	58,365
U. S. Department of Labor-Welfare to Work	17.253		Department of Labor/ Orleans		39,567
			Private Industry Council		
National Aeronautics Space Administration-Statistical Analysis	NGT5-40035		Louisiana State University		1,328
Department of Defense-NANO Phase Magnetic Particles	CFMS-524355		Louisiana State University		156
National Science Foundation-Computer and Information Science and Engineering	47.070		Department of Education		24,259
Small Business Administration-Small Business Development Center	59.037		Small Business Administration		119,498
Small Business Administration-Disadvantaged Business Enterprise	6-77050019		Small Business Administration		56,179
Small Business Administration-Disadvantaged Business Enterprise	CFMS530972		Department of Transportation		85,850
Department of Health and Human Services- Evaluation of the Tangible Program	CFMS-528958		Department of Social Services		253,105
Department of Health and Human Services- Medicaid Training Center	CFMS-563745		University of New Orleans		273,260
Department of Health and Human Services- Foster Care-Title IV-E	93.658		Department of Social Services		157,876
National Science Foundation-Instructional Infrastructure	ENH-U6-40		Board of Regents		34,961
U. S. Department of Health and Human Services- Basic Elderly Crisis Counsel	27025/14		Department of Social Services		<u>247,697</u>
Total Interagency Expenditures of Federal Awards					<u>\$ 1,352,101</u>

See the Independent Auditors' Report on Supplementary Information.

SCHEDULE XXIV

SOUTHERN UNIVERSITY SYSTEM
SHREVEPORT-BOSSIER CITY CAMPUS
SCHEDULE OF INTERAGENCY EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2000

<u>FEDERAL GRANTOR/PROGRAM NAME</u>	<u>Federal CFDA or Other Number</u>	<u>Primary State Agency</u>	<u>Activity</u>
U. S. Department of Labor-Hospitality Training Partnership	ENH-U6-29	Louisiana Educational Quality Support Fund	\$ 3,704
National Science Foundation-Computer and Information Science and Engineering	47.070	Louisiana Educational Quality Support Fund	5,091
U. S. Department of Education-Vocational Education- Basic Grants to States	84.048	Department of Education	320,539
U. S. Department of Health and Human Services- Demonstration Grants for the Prevention of Alcohol and Drug Abuse Among High-Risk Populations	93.144	Department of Health and Hospitals	15,128
U. S. Department of Health and Human Services- Special Minority Initiatives	93.960	Grambling State	<u>28,305</u>
Total Interagency Expenditures of Federal Awards			\$ <u>372,767</u>

See the Independent Auditors' Report on Supplementary Information.

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND
ON INTERNAL CONTROL OVER FINANCIAL REPORTING
BASED ON AN AUDIT OF THE SCHEDULES OF
EXPENDITURES OF FEDERAL AWARDS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

Dr. Leon Tarver, II, President
Southern University System
Baton Rouge, Louisiana 70813

We have audited the Schedules of Expenditures of Federal Awards of the Southern University System (the University) as of and for the year ended June 30, 2000, and have issued our report thereon dated November 27, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States. The component unit financial statements were audited by other independent auditors whose report has not been issued as of our report date.

Compliance

As part of obtaining reasonable assurance about whether the University's Schedules of Expenditures of Federal Awards are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests of compliance disclosed instances of noncompliance that may be material to the Schedules of Expenditures of Federal Awards, but for which the ultimate resolution cannot

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND
ON INTERNAL CONTROL OVER FINANCIAL REPORTING
BASED ON AN AUDIT OF THE SCHEDULES OF
EXPENDITURES OF FEDERAL AWARDS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS
(CONTINUED)**

Dr. Leon Tarver, II, President
Southern University System
Baton Rouge, Louisiana 70813

presently be determined. These instances of non-compliance are identified in Schedule II as audit finding 2000-01. Also, during our exit conference with management of the University, we discussed certain immaterial instances of noncompliance.

Internal Control Over Financial Reporting

In planning and performing our audit, except for the System III Loan Servicing Information system internal control categories at the University's contracted outside service center in connection with processing transactions for the NDSL/Perkins program, we considered the University's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the Schedules of Expenditures of Federal Awards and not to provide assurance on the internal control over financial reporting.

For the information system internal control categories at the contracted outside service center, another accountant performed procedures to obtain reasonable assurance about whether (1) the description of controls related to the System III Loan Servicing System application of EFG Technologies present fairly, in all material respects, the aspects of EFG Technologies' controls that may be relevant to a user organization's internal control structure as it relates to an audit of the financial statements, (2) the controls included in the description were suitably designed to achieve the control objectives specified in the description, if those controls were complied with satisfactorily, and (3) such controls had been placed in operation as of June 30, 2000. The other accountants' report has been furnished to us as of our report issuance date.

Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the Schedules of Expenditures of Federal Awards being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND
ON INTERNAL CONTROL OVER FINANCIAL REPORTING
BASED ON AN AUDIT OF THE SCHEDULES OF
EXPENDITURES OF FEDERAL AWARDS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS
(CONTINUED)**

Dr. Leon Tarver, II, President
Southern University System
Baton Rouge, Louisiana 70813

involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

Also, we noted that other accountants for the outside service center performed testing of EDP general controls and as a result indicated that there were no relevant exceptions noted.

During our exit conference with management of the University, we discussed certain policy and procedural matters relating to federal awards programs that we do not consider to be material weaknesses.

This report is intended for the information and use of the President, management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Bruno & Tervalon, LLP
BRUNO & TERVALON, LLP
CERTIFIED PUBLIC ACCOUNTANTS

November 27, 2000

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
WITH REQUIREMENTS APPLICABLE
TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

Dr. Leon Tarver, II, President
Southern University System
Baton Rouge, Louisiana 70813

Compliance

We have audited the compliance of the Southern University System (the University) with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 2000. The component unit financial statements were audited by other independent auditors whose report has not been issued as of our report date. The University's major federal programs are identified in the summary of independent auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the University's management. Our responsibility is to express an opinion on the University's compliance based on our audit.

Except as discussed in the following paragraph, we conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the University's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the University's compliance with those requirements.

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
WITH REQUIREMENTS APPLICABLE
TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133
(CONTINUED)**

Dr. Leon Tarver, II, President
Southern University System
Baton Rouge, Louisiana 70813

As described in item 2000-02 in the accompanying schedule of findings and questioned costs, certain agencies are presently performing investigations of the receipt of Federal Work-Study funds by ineligible individuals and University employees who also were students and FFEL borrowers at the School. Since the investigations have not been completed, we were unable to obtain information regarding the methodologies utilized and the extent of Federal Work-Study funds and Federal Family Education loans received by ineligible individuals. Compliance with the requirements of eligible individuals to receive Federal Work-Study funds and Federal Family Education loans is necessary, in our opinion, for the University to comply with the requirements applicable to those programs.

In our opinion, except for the effects of the noncompliance described in the preceding paragraph, which is presently not determinable, regarding the University's compliance with the requirements of the Federal Work-Study and Federal Family Education Loan programs regarding Eligibility, the University complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2000. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements that are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as audit findings 2000-03 through 2000-12.

Resolving the instances of noncompliance identified in the third paragraph of this report is the responsibility of the management of the University, and federal officials. The determination of whether the identified instances of noncompliance will ultimately result in a disallowance of costs cannot be presently determined. Accordingly, no adjustments for any disallowances that may result has been made to the federal program amounts listed in the accompanying Schedules of Expenditures of Federal Awards.

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
WITH REQUIREMENTS APPLICABLE
TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133
(CONTINUED)**

Dr. Leon Tarver, II, President
Southern University System
Baton Rouge, Louisiana 70813

We did not audit the University's compliance with certain regulations governing the administration of the NDSL/Perkins program as set forth in the Code of Federal Regulations CFR 34, Part 674.42, 674.43 and 674.44. Those administrative requirements govern functions performed by the outside service center. Since we did not apply auditing procedures to satisfy ourselves regarding compliance with those requirements, the scope of our work was not sufficient to enable us to express, and we do not express, an opinion on compliance with those requirements.

The outside service center's compliance assertions with respect to its servicing of the Federal Perkins Loan Program for the University was examined by another accountant, whose report was furnished to us as of our report issuance date. Based on our review of the other accountants report, we have determined that all of the compliance requirements included in the OMB Circular A-133 Compliance Supplement that are applicable to the programs in which the University participates are addressed in either our report or the report of the other accountant. The independent accountant indicated that no findings or questioned costs were noted as a result of the compliance attestation examination on the outside service center.

Internal Control Over Compliance

The management of the University is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, except for the functions performed at the University contracted outside service center in connection with processing transactions for the NDSL/Perkins program, we considered the University's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
WITH REQUIREMENTS APPLICABLE
TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133
(CONTINUED)**

Dr. Leon Tarver, II, President
Southern University System
Baton Rouge, Louisiana 70813

For the internal control over compliance categories at the contracted outside service center, another accountant examined management's assertions with respect to establishing internal control systems that assured compliance with due diligence, maintaining repayment records and generating Perkins financial data. The other accountants' report has been furnished to us as of our report issuance date.

We noted certain matters involving the internal control over compliance and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect the University's ability to administer a major federal program in accordance with the applicable requirements of laws, regulations, contracts, and grants. Reportable conditions are described in the accompanying schedule of findings and questioned costs as item numbers 2000-02, 2000-07, 2000-10, and 2000-11.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions, and accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, of the reportable conditions described above, we consider item number 2000-02 to be a material weakness.

Also, we noted that other accountants for the outside service center indicated that their were no findings or questioned costs noted during the current year's attestation review.

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
WITH REQUIREMENTS APPLICABLE
TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133
(CONTINUED)**

Dr. Leon Tarver, II, President
Southern University System
Baton Rouge, Louisiana 70813

During our exit conference with management of the University, we discussed certain policy and procedural matters relating to federal awards programs that we do not consider to be material weaknesses.

This report is intended solely for the information and use of the President, management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Bruno & Tervalon, LLP
BRUNO & TERVALON, LLP
CERTIFIED PUBLIC ACCOUNTANTS

November 27, 2000

SCHEDULE I

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - SUMMARY OF THE INDEPENDENT AUDITORS' RESULTS

**SOUTHERN UNIVERSITY SYSTEM
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
SUMMARY OF THE INDEPENDENT AUDITORS' RESULTS
FOR THE YEAR ENDED JUNE 30, 2000**

1. Type of report issued on the financial statements: Unqualified.
2. Did the audit disclose any reportable conditions in internal control: No.
3. Were any of the reportable conditions material weaknesses: No.
4. Did the audit disclose any noncompliance which is material to the financial statements of the organization: Uncertainty.
5. Did the audit disclose any reportable conditions in internal control over major programs: Yes.
6. Were any of the reportable conditions in internal control over major programs material weaknesses: Yes.
7. Type of report issued on compliance for major programs: Qualified for an uncertainty.
8. Did the audit disclose any audit findings which the independent auditors are required to report under OMB Circular A-133, Section 510(a): Yes.
9. The following is an identification of major programs:

<u>CFDA Number</u>	<u>Federal Program</u>
10.200	Grants for Agricultural Research
10.205	Payments to 1890 Land Grants
10.559	Summer Food Service Program for Children
12.300	Grants for Agricultural Research
12.800	Air Force Defense Research
84.007	Federal Supplemental Educational Opportunity Grants
84.032	Federal Family Education Loans
84.033	Federal Work Study Program
84.042	Trio-Student Support Services
84.044	Trio-Talent Search

**SOUTHERN UNIVERSITY SYSTEM
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
SUMMARY OF THE INDEPENDENT AUDITORS' RESULTS
FOR THE YEAR ENDED JUNE 30, 2000**

<u>CFDA Number</u>	<u>Federal Program</u>
84.047	Trio-Upward Bound
84.048	Vocational Education-Carl Perkins
84.063	Federal Pell Grant Program
84.268	Federal Direct Student Loan
93.389	Minority Biomedical Research Support
93.658	Foster Care - Title IV-E
93.925	Scholarships for Students from Disadvantaged Backgrounds

10. The dollar threshold used to distinguish between Type A and Type B Programs, as described in OMB Circular A-133, Section 520(b) is as follows:

<u>Program</u>	<u>Amount</u>
Type A	Major Program Determination Performed on a State Level.

11. Did the auditee qualify as a low-risk auditee under OMB Circular A-133, Section 530:
No.

SCHEDULE II

**FINANCIAL STATEMENT FINDINGS FOR THE
YEAR ENDED JUNE 30, 2000**

SCHEDULE II

**SOUTHERN UNIVERSITY BATON ROUGE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FINANCIAL STATEMENTS FINDINGS**

Compliance

Audit Finding Reference Number

2000-01 Federal Work-Study and Federal Family Education Loan Programs

Federal Program and Specific Federal Award Identification

CFDA Title and Number

84.033 Federal Work-Study (FWS)

84.032 Federal Family Education Loan Program

Condition and Recommendation

As described in Audit Finding Number 2000-02, we noted during our audit that the Office of the Legislative Auditor and another state agency is presently performing an investigation of the receipt of Federal Work-Study funds by ineligible individuals and University employees who also were student and FFEL borrowers at the school. It is anticipated that the investigations will be completed during the month of December 2000 and that related final reports will be issued thereafter.

SCHEDULE III

**FEDERAL AWARD FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2000**

**SOUTHERN UNIVERSITY SYSTEM
BATON ROUGE CAMPUS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

INTERNAL CONTROL OVER COMPLIANCE AND COMPLIANCE

Audit Finding Reference Number

2000-02 Federal Work-Study and Federal Family Education Loan Programs

Federal Program and Specific Federal Award Identification

CFDA Title and Number

84.032 Federal Family Education Loan (FFEL)

84.033 Federal Work-Study (FWS)

Federal Award Year

June 30, 2000

Federal Agency

Department of Education

Pass-Through Entity

Not applicable

Criteria

OMB Circular A-133 Compliance Supplement Part 5, Student Financial Assistance Programs, Section III Part E - Eligibility specifies the eligibility requirements for students to receive Federal Work-Study.

OMB Circular A-133 Compliance Supplement Part 5, Student Financial Assistance Programs, Section III Part E - Eligibility specifies the annual and cumulative loan limits for students who receive FFEL. Also, OMB Circular A-133 Compliance Supplement, Part 5 Appendix A, Student Financial Assistance - Student Eligibility stipulates that a student must maintain good standing or satisfactory progress.

**SOUTHERN UNIVERSITY SYSTEM
BATON ROUGE CAMPUS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**INTERNAL CONTROL OVER COMPLIANCE AND COMPLIANCE
CONTINUED**

Audit Finding Reference Number, Continued

2000-02 Federal Work-Study and Federal Family Education Loan Programs

Conditions and Perspective

We noted during our audit that the Office of the Legislative Auditor is presently performing an investigation of the receipt of Federal Work-Study funds by ineligible individuals.

Also, a review of Southern University employees who also were students and FFEL borrowers at the school was performed by an agency of the State of Louisiana. The University has responded to the review, but a final determination by the Agency has not been received.

Cause

Since the investigations have not been completed, we were unable to obtain information regarding the methodology utilized and the extent of Federal Work-Study funds and FFEL Loans received by certain individuals.

Questioned Costs

We are unable at this time to determine the amount of questioned costs.

Effect

It appears that the University has not maintained an adequate system of internal control to ensure compliance with federal regulations with regard to Federal Work-Study.

If the University is unable to explain the noted FFEL conditions, it appears that the University has not maintained an adequate system of internal control to ensure compliance with federal regulations.

**SOUTHERN UNIVERSITY SYSTEM
BATON ROUGE CAMPUS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**INTERNAL CONTROL OVER COMPLIANCE AND COMPLIANCE
CONTINUED**

Audit Finding Reference Number, Continued

2000-02 Federal Work-Study and Federal Family Education Loan Programs

Recommendation

We recommend that management of the University report the related results of the investigation and proposed corrective action to federal officials. Also, we recommend that management take immediate steps to implement the necessary corrective action.

**SOUTHERN UNIVERSITY SYSTEM
BATON ROUGE CAMPUS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

COMPLIANCE

AUDIT FINDING REFERENCE NUMBER

2000-03 Eligibility

FEDERAL PROGRAM AND SPECIFIC FEDERAL AWARD IDENTIFICATION

CFDA TITLE AND NUMBER

CFDA 84.032 Federal Family Education Loans (FFEL)

CFDA 93.925 Scholarships for Students from Disadvantaged (SDS) Backgrounds

FEDERAL AWARD YEAR

June 30, 2000

FEDERAL AGENCY

Department of Education

PASS-THROUGH ENTITY

None

Criteria

OMB Circular A-133 Compliance Supplement, Part 5 Section III (N)(2) specifies that an Institution shall require each applicant, whose application is selected by the central processor, to verify specified items. Also, Part 5 Section III(A)(E) specifies the eligibility requirements for the SDS program.

**SOUTHERN UNIVERSITY SYSTEM
BATON ROUGE CAMPUS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

COMPLIANCE, CONTINUED

AUDIT FINDING REFERENCE NUMBER

2000-03 Eligibility

Conditions and Perspective

We noted during our audit that the University failed to obtain verification documentation for one (1) student who was selected for verification and, certain students received SDS funds who either were not documented as disadvantaged or who did not have financial need to the extent as determined by the University.

Cause

The University failed to adhere to established procedures and ensure that eligible students received financial aid.

Questioned Costs

For purposes of this condition, we have questioned costs totaling \$1,698 for the student whose application was not verified. Also, we have questioned costs totaling \$9,718 for the SDS program.

Effect

The University has disbursed Title IV funds to a student whose financial aid information was not verified and to certain students who either were not documented as disadvantaged or who did not have financial need to the extent as determined by the University.

Recommendation

We recommend that the University adhere to established procedures.

**SOUTHERN UNIVERSITY SYSTEM
NEW ORLEANS CAMPUS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

COMPLIANCE

AUDIT FINDING REFERENCE NUMBER

2000-04 Verification

FEDERAL PROGRAM AND SPECIFIC FEDERAL AWARD IDENTIFICATION

CFDA TITLE AND NUMBER

CFDA 84.032 Federal Family Education Loans (FFEL)

CFDA 84.063 Federal Pell Grant Program

FEDERAL AWARD YEAR

June 30, 2000

FEDERAL AGENCY

Department of Education

PASS-THROUGH ENTITY

None

Criteria

OMB Circular A-133 Compliance Supplement, Part 5 Section III (N)(2) specifies that an Institution shall require each applicant, whose application is selected by the central processor, to verify specified items.

Condition and Perspective

We noted during our audit that the University failed to obtain verification documentation for three (3) students who were selected for verification.

Cause

The University failed to adhere to established procedures.

**SOUTHERN UNIVERSITY SYSTEM
NEW ORLEANS CAMPUS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

COMPLIANCE, CONTINUED

AUDIT FINDING REFERENCE NUMBER, CONTINUED

2000-04 Verification

Questioned Costs

For purposes of this condition, we have questioned costs totaling \$15,862 of which \$8,225 is Pell and \$7,637 is FFEL.

Effect

The University has disbursed Title IV funds to a student whose financial aid information was not verified.

Recommendation

We recommend that the University adhere to established procedures.

**SOUTHERN UNIVERSITY SYSTEM
NEW ORLEANS CAMPUS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

COMPLIANCE

AUDIT FINDING REFERENCE NUMBER

2000-05 Federal Family Education Loan Limits

FEDERAL PROGRAM AND SPECIFIC FEDERAL AWARD IDENTIFICATION

CFDA TITLE AND NUMBER

CFDA 84.032 Federal Family Education Loan (FFEL)

FEDERAL AWARD YEAR

June 30, 2000

FEDERAL AGENCY

Department of Education

PASS-THROUGH ENTITY

Not applicable

Criteria

34 CFR 682.204 and 685.203 and OMB Circular A-133 Compliance Supplement Part 5, Student Financial Assistance Programs - Section E states that the aggregate unpaid principal amount of all Federal Family Education Loan Program and loans received under the Federal Direct Loan Program may not exceed \$23,000 in the case of any student who has not successfully completed a program of study at the undergraduate level. 34 CFR 682.204(a) and OMB Circular A-133 Compliance Supplement, Part 5 states that the annual loan limits for the first year of a program of undergraduate education may not exceed \$2,625, for the second year may not exceed \$3,500, and for the year thereafter, may not exceed \$5,000.

Condition And Perspective

During our audit, we noted one (1) instance out of forty-four (44) tested in which a student exceeded the aggregate loan limit.

**SOUTHERN UNIVERSITY SYSTEM
NEW ORLEANS CAMPUS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

COMPLIANCE, CONTINUED

AUDIT FINDING REFERENCE NUMBER, CONTINUED

2000-05 Federal Family Education Loan Limits

Cause

The University allowed a student to continue to borrow funds in excess of allowable amounts for the student's grade level.

Questioned Costs

For purpose of this finding, we have questioned costs totaling \$1.695.

Effect

The University disbursed FFEL to a student in excess of the student's aggregate loan limit as prescribed by Title IV regulations.

Recommendation

We recommend that the University adhere to established procedures regarding the disbursement of FFEL loan proceeds.

**SOUTHERN UNIVERSITY SYSTEM
NEW ORLEANS CAMPUS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

COMPLIANCE

AUDIT FINDING REFERENCE NUMBER

2000-06 Federal Family Education Loan

FEDERAL PROGRAM AND SPECIFIC FEDERAL AWARD IDENTIFICATION

CFDA TITLE AND NUMBER

CFDA 84.032 - Federal Family Education Loan Program

FEDERAL AWARD YEAR

June 30, 2000

FEDERAL AGENCY

Department of Education

PASS-THROUGH ENTITY

None

Criteria

OMB Circular A-133 Compliance Supplement, Part 5 Section III (E)(1) specifies that additional eligibility for unsubsidized loans are available to certain students whose parents are likely to be precluded from receiving a Plus Loan.

Condition and Perspective

We noted during our audit that one dependent student received an unsubsidized loan without a Plus denial.

Cause

The University failed to adhere to established procedures.

Questioned Costs

For purposes of this condition, we have questioned costs totaling \$3,880.

**SOUTHERN UNIVERSITY SYSTEM
NEW ORLEANS CAMPUS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

COMPLIANCE, CONTINUED

AUDIT FINDING REFERENCE NUMBER, Continued

2000-06 Federal Family Education Loan

Effect

The University has disbursed an unsubsidized loan to a dependent student without obtaining a Plus denial.

Recommendation

We recommend that the University adhere to established procedures and ensure appropriate documentation is obtained before disbursing any loans to students.

**SOUTHERN UNIVERSITY SYSTEM
NEW ORLEANS CAMPUS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

INTERNAL CONTROL OVER COMPLIANCE AND COMPLIANCE

Audit Finding Reference Number

2000-07 Satisfactory Academic Progress

Federal Program and Specific Federal Award Identification

CFDA Title and Number

CFDA 84.007 - Federal Supplemental Educational Opportunity Grant

CFDA 84.033 - Federal Work-Study Program

CFDA 84.063 - Federal Pell Grant Program

CFDA 84.268 - Federal Direct Loan Program

Federal Award Year

June 30, 2000

Federal Agency

Department of Education

Pass-Through Entity

Not applicable

Criteria

OMB Circular A-133 Compliance Supplement, Part 5 Appendix A, Student Financial Assistance - Student Eligibility stipulates that a student must maintain good standing or satisfactory progress. Title IV regulations 34 CFR 668.16 (e) and 34 CFR 668.34 stipulates that an institute must establish, publish and apply reasonable standards for measuring satisfactory academic progress.

Condition and Perspective

We have discussed the need to revise the University's satisfactory academic progress policy with management of the University in prior years. However, the University has not established and published a satisfactory academic progress policy that include certain standards as prescribed by Title IV regulations.

**SOUTHERN UNIVERSITY SYSTEM
NEW ORLEANS CAMPUS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**INTERNAL CONTROL OVER COMPLIANCE AND COMPLIANCE
CONTINUED**

Audit Finding Reference Number, Continued
2000-07 Satisfactory Academic Progress

Cause

The University has not addressed the revision of the satisfactory academic progress policy.

Questioned Costs

For purposes of this condition, we have not questioned any costs.

Effect

The University is not in compliance with Title IV regulations.

Recommendation

We recommend that management of the University take immediate steps to revise the satisfactory academic progress policy.

**SOUTHERN UNIVERSITY SYSTEM
NEW ORLEANS CAMPUS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

COMPLIANCE

Audit Finding Reference Number

2000-08 Satisfactory Academic Progress

Federal Program and Specific Federal Award Identification

CFDA Title and Number

CFDA 84.063 - Federal Pell Grant Program (PELL)

CFDA 84.007 - Federal Supplemental Educational Opportunity Grants

CFDA 84.032 - Federal Family Education Loans

Federal Award Year

June 30, 2000

Federal Agency

Department of Education

Pass-Through Entity

Not applicable

Criteria

Title IV regulations, 34 CFR Section 668.32 stipulates that students participating in the Title IV Federal Financial Aid programs must be maintaining satisfactory progress in the course of study he or she is pursuing, according to the standards and practices of that institution to receive student financial aid.

OMB Circular A-133 Compliance Supplement, Part 5 Appendix A, Student Financial Assistance - Student Eligibility Compliance Requirement Number (6) stipulates that a student must maintain good standing, or satisfactory progress.

SOUTHERN UNIVERSITY SYSTEM
NEW ORLEANS CAMPUS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

COMPLIANCE, CONTINUED

Audit Finding Reference Number, Continued
2000-08 Satisfactory Academic Progress

Condition and Perspective

We noted during our audit that four (4) students out of sixty-five (65) tested were awarded and received financial aid, although the students did not meet the University's standards for achieving satisfactory academic progress.

Cause

It appears that the University inadvertently disbursed aid to academically ineligible students.

Questioned Costs

For purposes of this condition, we have questioned costs totaling \$26,592 as follows:

<u>Program</u>	<u>Amount</u>
Federal Pell	\$ 9,793
Federal SEOG	400
FFEL	<u>16,399</u>
Total	<u>\$26,592</u>

Effect

It appears that the University disbursed financial aid to students that did not maintain satisfactory academic progress.

Recommendation

We recommend that the University adhere to established policies and procedures and monitor the academic standing of all students prior to awarding student financial aid.

**SOUTHERN UNIVERSITY SYSTEM
SHREVEPORT-BOSSIER CITY CAMPUS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

COMPLIANCE

Audit Finding Reference Number

2000-09 Satisfactory Academic Progress

Federal Program and Specific Federal Award Identification

CFDA Title and Number

CFDA 84.063 - Federal Pell Grant Program (Pell)

Federal Award Year

June 30, 2000

Federal Agency

Department of Education

Pass-Through Entity

Not applicable

Criteria

Title IV regulations, 34 CFR Section 668.32 stipulates that students participating in the Title IV Federal Financial Aid programs must be maintaining satisfactory progress in the course of study he or she is pursuing, according to the standards and practices of that institution to receive student financial aid.

OMB Circular A-133 Compliance Supplement, Part 5 Appendix A, Student Financial Assistance - Student Eligibility Compliance Requirement Number (6) stipulates that a student must maintain good standing, or satisfactory progress.

Condition and Perspective

We noted during our audit that two (2) students out of sixty-five (65) tested were awarded and received financial aid, although the students did not meet the University's standards for achieving satisfactory academic progress.

**SOUTHERN UNIVERSITY SYSTEM
SHREVEPORT-BOSSIER CITY CAMPUS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

COMPLIANCE, CONTINUED

Audit Finding Reference Number, Continued

2000-09 Satisfactory Academic Progress

Cause

It appears that the University inadvertently disbursed aid to academically ineligible students.

Questioned Costs

For purposes of this condition, we have questioned costs totaling \$5,468.

Effect

It appears that the University disbursed financial aid to students that did not maintain satisfactory academic progress.

Recommendation

We recommend that the University adhere to established policies and procedures and monitor the academic standing of all students prior to awarding student financial aid.

**SOUTHERN UNIVERSITY SYSTEM
SHREVEPORT-BOSSIER CITY CAMPUS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

INTERNAL CONTROL OVER COMPLIANCE AND COMPLIANCE

Audit Finding Reference Number

2000-10 Title IV Refunds

Federal Program and Specific Federal Award Identification

CFDA Title and Number

CFDA 84.063 - Federal Pell Grant Program

Federal Award Year

June 30, 2000

Federal Agency

Department of Education

Pass-Through Entity

Not applicable

Criteria

OMB Circular A-133 Compliance Supplement, Part 5 Section N(4) specifies that an Institution is required to have a fair and equitable refund policy under which the school shall make refunds to the specific Title IV programs in accordance with established time frames.

Conditions and Perspective

We noted during our audit the following:

- Four (4) students out of eleven (11) tested whose refund amount was not returned to the PELL program. The amount not returned totaled \$1,123,
- Seven (7) students out of eleven (11) tested whose refund was not remitted within the prescribed time period of 30 days, and
- Three (3) students out of eleven (11) tested whose refund calculation was incorrect resulting in a non-payment to the related Title IV program. A refund of \$468 was required to be disbursed to the Pell grant program.

**SOUTHERN UNIVERSITY SYSTEM
SHREVEPORT-BOSSIER CITY CAMPUS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**INTERNAL CONTROL OVER COMPLIANCE AND COMPLIANCE
CONTINUED**

Audit Finding Reference Number, Continued

2000-10 Title IV Refunds

Cause

It appears that the University did not adhere to established procedures in processing certain refunds.

Questioned Costs

For purposes of this condition, we have questioned costs totaling \$1,591.

Effect

The University has not complied with Title IV regulations that specify if a student withdraws from school within a certain time frame a refund must be processed, calculated properly and remitted to the Title IV program in accordance with established time frames.

Recommendation

We recommend that management of the University adhere to established procedures.

**SOUTHERN UNIVERSITY SYSTEM
SHREVEPORT-BOSSIER CITY CAMPUS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

INTERNAL CONTROL OVER COMPLIANCE AND COMPLIANCE

Audit Finding Reference Number

2000-11 Student Credit Balances

Federal Program and Specific Federal Award Identification

CFDA Title and Number

CFDA 84.007 - Federal Supplemental Educational Opportunity Grant Program

CFDA 84.032 - Federal Family Education Loans

CFDA 84.033 - Federal Work-Study Program

CFDA 84.063 - Federal Pell Grant Program

CFDA 84.268 - Federal Direct Loan Program

Federal Award Year

June 30, 2000

Federal Agency

Department of Education

Pass-Through Entity

Not applicable

Criteria

OMB Circular A-133 Compliance Supplement, Part 5 Student Financial Assistance Programs, Section III Part N - Special Tests and Provisions stipulate that disbursements to students must be made in accordance with required time frames.

Title IV regulations 34 CFR 668.164E specifies that whenever a school credits Student Financial Aid (SFA) program funds to a student's account, and those funds exceed the students' allowable charges, a SFA credit balance occurs. The school must pay the credit balance to the student as soon as possible, but no later than 14 days after the later of the date the balance occurred on the student's account or the first day of classes of the payment period.

**SOUTHERN UNIVERSITY SYSTEM
SHREVEPORT-BOSSIER CITY CAMPUS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**INTERNAL CONTROL OVER COMPLIANCE AND COMPLIANCE,
CONTINUED**

Audit Finding Reference Number

2000-11 Student Credit Balances

Condition and Perspective

We noted during our audit that fifty-seven out of sixty-five (65) students tested had SFA credit balances but the University did not refund the credit balances to the students within the 14 day requirements.

Cause

It appears that the University did not ensure that the students received their refund checks within the prescribed time frame.

Questioned Costs

For purposes of this condition, we have not questioned any costs.

Effect

The University has not adhered to Title IV regulations.

Recommendation

We recommend that management of University take immediate steps to ensure that students receive their credit balance refund checks as required by Title IV regulations.

**SOUTHERN UNIVERSITY SYSTEM
SHREVEPORT-BOSSIER CITY CAMPUS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

COMPLIANCE

Audit Finding Reference Number

2000-12 Special Reporting

Federal Program and Specific Federal Award Identification

CFDA Title and Number

CFDA 84.038 - Federal Perkins Loan Program

CFDA 84.033 - Federal Work-Study Program

CFDA 84.007 - Federal Supplemental Educational Opportunity Grants

Federal Award Year

June 30, 2000

Federal Agency

U. S. Department of Education

Pass-Through Entity

None

Criteria

OMB Circular A-133, Compliance Supplement Part 5, Student Financial Assistance Programs, Section III, Part L-3(a) specifies that certain information per the Fiscal Operations Report and Application to Participate (the FISAP) must agree to certain accounting and programmatic records.

SCHEDULE III

**SOUTHERN UNIVERSITY SYSTEM
SHREVEPORT-BOSSIER CITY CAMPUS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

COMPLIANCE, CONTINUED

Audit Finding Reference Number

2000-12 Special Reporting

Conditions and Perspectives

We noted during our audit that certain financial information reported on the FISAP did not agree to the University's accounting and programmatic records as follows:

<u>Part Number</u>	<u>Description</u>	<u>FISAP Amount</u>	<u>Amount Per University's Records</u>
II-Section E	<u>Assessments and Expenditures</u>		
	Tuition and Fees	\$1,150,658	\$1,185,751
	Federal Pell	2,051,424	2,045,660
III-Section A	<u>Federal Perkins</u>		
	Funds Advanced	\$1,364,791	\$1,364,255
	Loan Principal Canceled		
	Teaching	3,628	3,795
	Disability	15,368	15,372
	Repayment of Fund Capital		
	Federal	338,307	323,841
	Institutional	37,589	35,982
IV- <u>Federal Supplemental Educational</u>			
	Federal Funds Spent	65,645	64,733
V - <u>Federal Work Study</u>			
	Federal Funds Spent	247,908	230,845

Cause

Certain financial and programmatic information was erroneously transferred to the FISAP.

**SOUTHERN UNIVERSITY SYSTEM
SHREVEPORT-BOSSIER CITY CAMPUS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

COMPLIANCE, CONTINUED

Audit Finding Reference Number

2000-12 Special Reporting

Questioned Costs

For purposes of this condition, we have not questioned any costs.

Effect

The University failed to properly report certain information to the Department of Education.

Recommendation

We recommend that management of the University adhere to established procedures and ensure that information reported on the FISAP is accurate.



Office of the Chancellor
P. O. Box 9374
[225] 771-5020
FAX [225] 771-2018

December 13, 2000

Dr. Daniel G. Kyles, CPA , CPE
Legislative Auditor
State of Louisiana
Post Office Box 94397
Baton Rouge, LA. 70804-9397

Attention: Ms. Marsha Guedry

Dear Dr. Kyle:

Submitted herewith are the University's responses to the findings cited by Bruno and Tervalon, CPA auditors entitled, "**Federal Work-Study and Federal Family Loan Programs**" and "**Eligibility.**"

If you need additional information, please let me know.

Sincerely,

Edward R. Jackson
Chancellor

/bm

**SOUTHERN UNIVERSITY AT BATON ROUGE
CORRECTIVE ACTION PLAN
SINGLE AUDIT REPORT
FOR YEAR ENDED JUNE 30, 2000**

FINDING 2000-01 and 2000-02

Federal Work-Study and Federal Family Education Loan (FFEL) Programs

The independent auditors noted that the Office of the Legislative Auditors is presently performing an investigation of the receipt of Federal Work-Study funds by ineligible individuals.

Also, a review of Southern University employees who also were students and FFEL borrowers at the school was performed by an agency of the State of Louisiana. The University has responded to the review, but a final determination by the Agency has not been received.

PROPOSED CORRECTIVE ACTION

Upon receipt, Southern University - Baton Rouge campus will submit a copy of the final reports issued by the Legislative Auditors Office and the Louisiana Office of Student Financial Assistance to the appropriate state and federal agencies. In the interim, the University has implemented a Human Resource System and strengthened internal controls relative to the Federal Work-Study Program.

Management will, after careful review of these reports, implement any additional controls deemed necessary.

PROJECTED COMPLETION DATE

June 2001

PERSON(S) RESPONSIBLE

Debra Ephron, Director of Financial Aid

**SOUTHERN UNIVERSITY AT BATON ROUGE
CORRECTIVE ACTION PLAN
SINGLE AUDIT REPORT
FOR YEAR ENDED JUNE 30, 2000**

FINDING 2000-03

Eligibility

Independent auditors noted during Southern University at Baton Rouge's audit that the University failed to obtain verification documentation for one (1) student who was selected for verification and, certain students received Scholarship for Disadvantaged Students (SDS) funds who either were not documented as disadvantaged or who did not have financial need to the extent as determined by the University

PROPOSED CORRECTIVE ACTION

Southern University - Baton Rouge campus will adhere to established policies and procedures and ensure that documentation is obtained for all students selected for verification. The University will also review its existing policies and procedures to ensure that adequate documentation is readily available for students who participate in the SDS program.

PROJECTED COMPLETION DATE

June 30, 2001

PERSON(S) RESPONSIBLE

Debra Ephrom, Financial Aid Director
Janet Rami, R.N, Ph.D, Dean, School of Nursing



SOUTHERN UNIVERSITY AT NEW ORLEANS

6400 Press Drive
New Orleans, LA 70126
(504) 286-5313
FAX (504) 284-5500

OFFICE OF THE CHANCELLOR

December 12, 2000

Dr. Daniel G. Kyle, CPA, CFE
Office of the Legislative Auditor
State of Louisiana
1600 North Third Street
Post Office Box 94397
Baton Rouge, LA 70804-9397

Dear Dr. Kyle:

Attached, please find the following responses to the Financial Aid Audit for Fiscal Year 1999-2000 for Southern University at New Orleans:

- Aggregate/Annual Loan Limit
- Verification Information
- Unsubsidized Loan - Dependent Student
- Satisfactory Academic Progress

If there are other questions and concerns, please advise.

Sincerely,

Joseph Bouie, Jr.
Chancellor

/rlb

Attachments

**SOUTHERN UNIVERSITY SYSTEM
NEW ORLEANS CAMPUS
CORRECTIVE ACTION PLAN
June 30, 2000**

CONDITION AND PERSPECTIVE

QUESTIONED COSTS
\$ 15,862

2000-04 Verification Information

The Independent Auditors noted that three (3) students out of thirty-six (36) tested did not have verification information on file or the information on file was in conflict with the ISIR verification worksheet and on a tax return.

UNIVERSITY'S RESPONSE

Southern University at New Orleans will adhere to its established procedures to ensure that verification information is adequately checked, verified, recorded and maintained in the appropriate files.

The Financial Aid Director and all financial aid counselors have been instructed to carefully monitor verification documents, record them in the system, and deposit in appropriate files.

PERSONS RESPONSIBLE: Dr. Melody Pierce
 Ms. Lenora Thomas
 Mrs. Kathy G. Woods

COMPLETION DATE: June 30, 2001

FEDERAL AGENCY CONTACTED: No

**SOUTHERN UNIVERSITY SYSTEM
NEW ORLEANS CAMPUS
CORRECTIVE ACTION PLAN
June 30, 2000**

CONDITION AND PERSPECTIVE

**QUESTIONED COSTS
\$1,695**

2000-05 Aggregate/Annual Loan Limit

The Independent Auditors noted that one (1) student out of forty-four (44) tested exceeded the aggregate loan limit and the annual limit for the FFEL Loan Program.

UNIVERSITY'S RESPONSE

Southern University at New Orleans will adhere to its established procedures in order to ensure that the total amount of financial aid awarded to students will not exceed their aggregate loan limit.

The Financial Aid Director and all financial aid counselors have been instructed to carefully monitor the processing and awarding of aid.

PERSONS RESPONSIBLE: Dr. Melody Pierce
Ms. Lenora Thomas
Ms. Kathy G. Woods

COMPLETION DATE: June 30, 2001

FEDERAL AGENCY CONTACTED: No

**SOUTHERN UNIVERSITY SYSTEM
NEW ORLEANS CAMPUS
CORRECTIVE ACTION PLAN
June 30, 2000**

CONDITION AND PERSPECTIVE

**QUESTIONED COSTS
\$ 3,880**

2000-06 Unsubsidized Loan - Dependent Student

The Independent Auditors noted that one (1) student received an unsubsidized loan without the parental PLUS denial on file.

UNIVERSITY'S RESPONSE

Southern University at New Orleans will adhere to Title IV Regulations and its policies and procedures established to ensure the proper awarding of unsubsidized loans to dependent students.

The Financial Aid Director and all financial aid counselors have been instructed to monitor, with care, the processing and awarding of unsubsidized loans.

PERSONS RESPONSIBLE: Dr. Melody Pierce
 Ms. Lenora Thomas
 Ms. Kathy Woods

COMPLETION DATE: June 30, 2001

FEDERAL AGENCY CONTACTED: No

**SOUTHERN UNIVERSITY SYSTEM
NEW ORLEANS CAMPUS
CORRECTIVE ACTION PLAN
June 30, 2000**

CONDITION AND PERSPECTIVE

**QUESTIONED COSTS
\$ 26,592.00**

2000-07 and 2000-08 : Satisfactory Academic Progress

The Independent Auditor noted that the University had not established and published a satisfactory academic progress policy that includes certain standards as prescribed by Title IV regulations.

The Independent Auditors also noted that four (4) students out of sixty-five (65) tested did not maintain satisfactory academic progress.

UNIVERSITY'S RESPONSE

Southern University at New Orleans has revised its satisfactory academic progress policy to include standards as prescribed by Title IV regulations. It has been approved by the Chancellor and is being submitted to the Southern University System for further action. An approved policy is anticipated by February 2001.

Southern University at New Orleans will adhere to its established policy governing satisfactory academic progress.

The Office of the Registrar and Office of Financial Aid have been instructed to ensure that the academic standing of all students meet established standards prior to awarding student financial aid.

PERSONS RESPONSIBLE: Ms. Brenda Williams
Mr. Robert Thomas
Dr. Melody Pierce
Ms. Lenora Thomas
Ms. Kathy G. Woods

COMPLETION DATE: March 1, 2001

FEDERAL AGENCY CONTACTED: No



www.susbo.edu

Southern University at Shreveport
Office of Fiscal Affairs and Administration

December 15, 2000

Dr. Daniel G. Kyle, CPA, CFE
Office of the Legislative Auditor
State of Louisiana
1600 North Third Street
Post Office Box 94397
Baton Rouge, Louisiana 70804-9397

Dear Dr. Kyle;

Please find enclosed seven(7) copies of the proposed corrective action plans for findings for the Southern University at Shreveport campus, as cited by the firm of Bruno and Tervalon CPA, for the fiscal year ended June 30, 2000. If there are questions, my staff and I are available.

Sincerely,

Jeanette H. Williams
Vice Chancellor for Fiscal Affairs & Administration

enclosures

c: Dr. Ray L. Belton, Chancellor
Mr. Johnny Vance, Vice Chancellor for Student Affairs

3050 Martin Luther King, Jr. Drive • Shreveport, Louisiana 71107
Phone: (318) 674-3302 • Fax: (318) 674-3489 • Toll Free: 1-800-458-1472

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SOUTHERN UNIVERSITY AT SHREVEPORT

Corrective Action Plan

Single Audit Report

Year Ended June 30, 2000

CONDITION	PROPOSED CORRECTIVE ACTION	ANTICIPATED COMPLETION DATE	CONTACT PERSON(S)
<p><u>SATISFACTORY ACADEMIC PROGRESS</u></p> <p>We noted during our audit that two(2) students out of sixty-five(65) tested were awarded and received financial aid, although the students did not meet the University's standards for achieving satisfactory academic progress.</p>	<p>The University Counselor, Financial Aid Advisor, and Registrar will work together to make sure information provided by students correspond within all the above offices to meet the satisfactory academic progress requirements.</p>	<p>Projected implementation date March 2001.</p>	<p>Mr. Johnny Vance, Interim Vice Chancellor for Student Affairs.</p>

SOUTHERN UNIVERSITY AT SHREVEPORT

Corrective Action Plan

Single Audit Report

Year Ended June 30, 2000

CONDITION	PROPOSED CORRECTIVE ACTION	ANTICIPATED COMPLETION DATE	CONTACT PERSON(S)
<p><u>TITLE IV REFUNDS 2000-10</u> We noted during our audit the following: Four(4) students out of eleven(11) tested whose refund amount was not returned to the PELL Program. The amount not returned totaled \$1,123. Seven(7) students out of eleven(11) tested whose refund was not remitted within the prescribed time period of 30 days. Three(3) students out of eleven(11) tested whose refund calculation was incorrect resulting in a non-payment to the related Title IV Program. A refund of \$468 was required to be disbursed to the Pell grant program.</p>	<p>A Corrective Action Plan has been developed. However, in the period in question, illness and turnover of personnel hampered the timely and accurate processing of the refunds. Southern University at Shreveport will adhere to the established requirement and will continually monitor the adherence to Title IV requirements.</p>	<p>Immediately.</p>	<p>Mr. Bobby Gray, Director of Accounting Services, Ms. Patricia Flanagan, Financial Aid Director, Ms. Regina Winn, Bursar, and Ms. Aubra Gantt, Registrar.</p>

SOUTHERN UNIVERSITY AT SHREVEPORT

Corrective Action Plan

Single Audit Report

Year Ended June 30, 2000

CONDITION	PROPOSED CORRECTIVE ACTION	ANTICIPATED COMPLETION DATE	CONTACT PERSON(S)
<p><u>STUDENT CREDIT BALANCES 2000-11</u> We noted during our audit that fifty-seven out of sixty-five(65) students tested had SFA credit balances but the University did not refund the credit balances to the students within the 14 day requirements.</p>	<p>In an effort to resolve the 14 day refund requirement, a Corrective Action Plan is being developed. Once this has been accomplished, Southern University at Shreveport will adhere to the established requirement.</p>	<p>Projected implementation date March 2001.</p>	<p>Mrs. Jeanette Williams, Interim Vice Chancellor for Fiscal Affairs and Administration, Mr. Bobby Gray, Director of Accounting Services, Ms. Patricia Flanagan, Financial Aid Director, Mr. Johnny Vance, Interim Vice Chancellor for Student Affairs, Dr. Gabriel Fagbeyiro, Director of MIS, and Ms. Aubra Gantt, Interim Registrar.</p>

SOUTHERN UNIVERSITY AT SHREVEPORT

Corrective Action Plan

Single Audit Report

Year Ended June 30, 2000

CONDITION	PROPOSED CORRECTIVE ACTION	ANTICIPATED COMPLETION DATE	CONTACT PERSON(S)
<u>SPECIAL REPORTING</u> We noted during our audit that certain financial information reported on the FISAP did not agree to the University's accounting and programmatic records.	We will review the differences between the FISAP and the general ledger by the first edit deadline.	Projected implementation date January 2001.	Mr. Johnny Vance, Interim Vice Chancellor for Student Affairs.

SOUTHERN UNIVERSITY SYSTEM EXIT CONFERENCE

An exit conference was held on December 11, 2000 with representatives of the University. Those individuals participating were as follows:

SOUTHERN UNIVERSITY SYSTEM

Mr. Edward R. Jackson	-- Chancellor - SUBR
Mr. Tolor E. White	-- System Vice President for Finance and Business Affairs and Comptroller
Mr. Ralph Slaughter, CPA	-- System Vice President Administration And Management
Mr. Press L. Robinson	-- System Vice President for Academic Affairs
Ms. Gloria Thompson, CPA	-- Internal Auditor
Mr. Flandus McClinton, Jr., CPA	-- Vice Chancellor for Finance and Administration
Mr. Benjamin Pugh	-- Comptroller-SUBR
Ms. Debra L. Ephram	-- Director-Financial Aid-SUBR
Mrs. Linda G. Carr	-- Financial Aid-SUBR
Dr. Joseph Bouie	-- Chancellor-SUNO
Mr. Junius Robinson	-- Vice Chancellor of Administration SUNO
Mr. Gerald Williams	-- Comptroller - SUNO
Dr. Melody Pierce	-- Vice Chancellor of Student Affairs
Dr. Ray Belton	-- Interim Vice Chancellor for Student Affairs
Mrs. Jeanette Williams	-- Vice Chancellor for Fiscal Affairs

BRUNO & TERVALON, CERTIFIED PUBLIC ACCOUNTANTS

Mr. Michael B. Bruno, CPA	-- Managing Partner
Mr. Edward Phillips, Jr.	-- Senior Manager
Mr. Sean Bruno, CPA	-- Audit Supervisor
Ms. Denise Small, CPA	-- Audit Senior

Bruno & Tervalon, LLP
BRUNO & TERVALON, LLP
CERTIFIED PUBLIC ACCOUNTANTS

November 27, 2000

SOUTHERN UNIVERSITY SYSTEM

AUDIT INFORMATION SCHEDULE

Lead Auditor: Bruno & Tervalon, LLP
Certified Public Accountants
Michael B. Bruno, CPA, Managing Partner
Edward Phillips, Senior Manager

Telephone Number: (504) 284-8733

License Number: L1218

The audit field work was performed between May 26, 2000 and November 27, 2000 at the institutions's facilities as follows:

<u>LOCATION</u>	<u>DESCRIPTION OF FACILITY</u>
Baton Rouge	Main Campus
New Orleans	Branch Campus
Shreveport-Bossier City	Branch Campus

Institution's Accrediting Organization:

Southern Association of Colleges and Schools,
and
The National Council for Accreditation of Teacher Education.

The institution utilizes a SFA Servicer:

EduServe Technologies, Inc.
Post Office Box 2901
Winston-Salem, North Carolina

The following functions are provided by this SFA Servicer:

1. Billing Students - Perkins Loans
2. Collection of Loan principal and interest - Perkins Loans
3. Processing of cancellations and deferments - Perkins Loans

A review of the Servicer's internal control structure was performed by the service bureau's independent public accountant.

Records for the accounting and administration of the SFA programs are located at:

Baton Rouge Campus:	Baton Rouge, Louisiana
New Orleans Campus:	6400 Press Drive New Orleans, Louisiana
Shreveport - Bossier City Campus	3050 Martin Luther King Drive Shreveport, Louisiana

SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

Department/University or College/Commission/District:

(name of agency) Southern University - Baton Rouge Campus

For the Year Ended June 30, 2000

Finding Title: Federal Work-Study Program

Reference Number (from attached schedule of findings): F-99-ED-SUBR-1

Initial Year of Finding: 1999

Amount of Questioned Costs in Finding: \$ 0

Status of Questioned Costs (check one): Resolved ☒ Unresolved: ☐

Briefly describe the status of the Questioned Costs. Were they refunded to federal government?
Are they still in negotiation?

N/A

Page Number (from Single Audit Report): 116

Program Name(s): Federal Work-Study

Federal Grantor Agency: The Department of Education

CFDA Number(s): 84.033

Status of Finding (check one):

Fully Corrected ☐

Partially Corrected ☒

Change of Corrective Action ☐

Not Corrected ☐

No Further Action Needed ☐

(See OMB A-133 Section 315(b)(4))

Description of Status: (include corrective action planned and anticipated completion date, if applicable)

The Federal Work-Study section has new personnel along with a new set of procedures for awarding and processing student payroll. However, the Legislative Auditor has not completed the review of the Federal Work-Study program to determine the nature of the methodology utilized and the extent of Federal Work-Study funds received by the investigative population.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per page. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Signature: Delora L. Ezzell

Phone Number: (225) 771-2790

SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

Department/University or College/Commission/District:

(name of agency) Southern University - Baton Rouge Campus

For the Year Ended June 30, 2000

Finding Title: Satisfactory Academic Progress

Reference Number (from attached schedule of findings): F-99-ED-SUBR-2

Initial Year of Finding: 1999

Amount of Questioned Costs in Finding: \$ 4,500

Status of Questioned Costs (check one): Resolved ☒ Unresolved: ☐

Briefly describe the status of the Questioned Costs. Were they refunded to federal government?
Are they still in negotiation?

The University has repaid the questioned costs to the federal government.

Page Number (from Single Audit Report): 116

Program Name(s): Federal Pell

Federal Grantor Agency: The Department of Education

CFDA Number(s): 84.063

Status of Finding (check one):

Fully Corrected ☒

Not Corrected ☐

Partially Corrected ☐

No Further Action Needed ☐

Change of Corrective Action ☐

(See OMB A-133 Section 315(b)(4))

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

The questioned costs have been repaid and the University will adhere to
established policies and procedures to ensure that students who receive
financial aid meet the Satisfactory Academic Progress policy.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per page. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Signature: Dulisa L. Ephron

Phone Number: (225) 771-2790

SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

Department/University or College/Commission/District:
(name of agency) _____

For the Year Ended June 30, 2000

Finding Title: Aid Exceeded Documented Need

Reference Number (from attached schedule of findings): F-99-ED-SUNO-1

Initial Year of Finding: 1999

Amount of Questioned Costs in Finding: \$ 1,143

Status of Questioned Costs (check one): Resolved _____ Unresolved: X

Briefly describe the status of the Questioned Costs. Were they refunded to federal government?
Are they still in negotiation?

The University has not received a final determination on the
questioned costs.

Page Number (from Single Audit Report): 117

Program Name(s): Federal Family Education Loan

Federal Grantor Agency: U.S. Department of Education

CFDA Number(s): 84.032

Status of Finding (check one):

Fully Corrected _____

Partially Corrected X

Change of Corrective Action _____

Not Corrected _____

No Further Action Needed _____

(See OMB A-133 Section 315(b)(4))

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

The University has adhered to established procedures and ensured that
no students have received aid in excess of documented need. However,
a final determination has not been received with respect to the
questioned costs.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per page. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Signature: Donald L. Remy

Phone Number: (504) 286-5263/5017

SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

Department/University or College/Commission/District:
(name of agency) _____

For the Year Ended June 30, 2000

Finding Title: Student Credit Balances

Reference Number (from attached schedule of findings): F-99-ED-SUNO-2

Initial Year of Finding: 1999

Amount of Questioned Costs in Finding: \$ -0-

Status of Questioned Costs (check one): Resolved N/A Unresolved: _____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government?
Are they still in negotiation?

Page Number (from Single Audit Report): 118

Program Name(s): FSE06, FFEL, Federal Work-study, PELL, Federal Direct Student Loan

Federal Grantor Agency: U.S. Department of Education

CFDA Number(s): 84.007, 84.032, 84.033, 84.063, 84.268

Status of Finding (check one):

Fully Corrected _____

Partially Corrected X

Change of Corrective Action _____

Not Corrected _____

No Further Action Needed _____

(See OMB A-133 Section 315(b)(4))

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

The University is continuing to ensure that student refunds are
processed within the prescribed time frame.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per page. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Signature: James Williams

Phone Number: 504-286-5321

SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

Department/University or College/Commission/District:
(name of agency/)

For the Year Ended June 30, 2000

Finding Title: Federal Perkins Loans

Reference Number (from attached schedule of findings): F-99-ED-SUNO-3

Initial Year of Finding: 1999

Amount of Questioned Costs in Finding: \$ -0-

Status of Questioned Costs (check one): Resolved N/A Unresolved: _____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government?
Are they still in negotiation?

Page Number (from Single Audit Report): 118

Program Name(s): Federal Perkins Program

Federal Grantor Agency: U.S. Department of Education

CFDA Number(s): _____

Status of Finding (check one):

Fully Corrected X

Not Corrected _____

Partially Corrected _____

No Further Action Needed _____

Change of Corrective Action _____

(See OMB A-133 Section 315(b)(4))

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

The University has adhered to established policies and procedures and
ensured that Perkins Loan repayments are deposited properly.

The University has taken the appropriate steps to ensure that funds
received as repayment of Perkins Loans are retrieved from the general
operating cash account and distributed to the Federal Government on
behalf of the program as required.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per page. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Signature: [Signature]

Phone Number: 504-286-5117

Department/University or College/Commission/District:
(name of agency)

Finding Title: Student Account Histories

Reference Number (from attached schedule of findings): F-99-ED-SUNO-4

Initial Year of Findings: 1999

Amount of Questioned Costs in Finding: \$ 0

Status of Questioned Costs (check one): Resolved N/A Unresolved: _____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

Page Number (from Single Audit Report): 119

Program Name(s): FSE06, FFEL, Federal Work-study, Federal PELL, Federal Direct Student Loan

Federal Grantor Agency: U.S. Department of Education

CFDA Number(s): 84.007, 84.038, 84.033, 84.063, 84.268

Status of Finding (check one):

Fully Corrected

X

Not Corrected

Partially Corrected

No Further Action Needed

Change of Corrective Action

(See OMB A-133 Section 315(b)(4))

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

The University has adhered to established procedures and ensured that Student Account Histories have accurate dates and amounts.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per page. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Signature: X Maad G. Williams

Phone Number: 504-286-5321

SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS
Southern University at Shreveport
For the Year Ended June 30, 2000

Finding Title: Satisfactory Academic Progress

Reference Number: F-99-ED-SUSH-1

Initial Year of Finding: 1999

Amount of Questioned Costs In Finding: \$8,350.00

Status of Questioned Costs Resolved: _____ Unresolved: X

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

The questioned costs total of \$8,350.00 is still being researched. The University has received a final determination from the U.S. Department of Education. However, the university will utilize the 45 days option in order to determine if an appeal will be filed or payment submitted.

Page Number: 120
Program Name(s): Student Financial Assistance Cluster
Federal Grantor Agency: U.S. Department of Education
CFDA Numbers: 84.007; 84.063

Status of Finding:

Fully Corrected	_____	Not Corrected	_____
Partially Corrected	<u> X </u>	No Further Action Needed	_____
Change of Corrective Action	_____	(see OMB A-133 Section 315(b)(4))	

Description of Status: (Include corrective action planned and anticipated completion date, if applicable):

Southern University at Shreveport will adhere to established policies and procedures to ensure that students who receive financial aid meet the satisfactory academic progress requirements. During the 2000 Spring and Fall semesters the corrective action plan will be implemented. A final determination has been received with regard to the questioned costs. However, the questioned costs total of \$8,350.00 is still being researched. The university will utilize the 45 days option in order to determine if an appeal will be filed or payment submitted.

Preparer's Signature:
Phone Number:

Jeannette H. Williams
(318) 674-3481

SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

Southern University at Shreveport

For the Year Ended June 30, 2000

Finding Title: Student Credit Balances

Reference Number: F-99-ED-SUSH-2

Initial Year of Finding: 1999

Amount of Questioned Costs In Finding: \$None

Status of Questioned Costs Resolved: N/A Unresolved:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

For the purpose of this condition, there were no questioned costs.

Page Number: 120

Program Name(s): Student Financial Assistance Cluster

Federal Grantor Agency: U.S. Department of Education

CFDA Numbers: 84.007; 84.033; 84.063; 84.268; 84.032

Status of Finding:

Fully Corrected Not Corrected

Partially Corrected X No Further Action Needed

Change of Corrective Action (see OMB A-133 Section 315(b)(4))

Description of Status: (Include corrective action planned and anticipated completion date, if applicable):

Interviews were conducted with the various departments involved in the refund process to isolate barriers to meeting the deadlines for refunds. Proposed changes are being developed for implementation. Some of these changes will be implemented during the Fall Semester 2000.

Preparer's Signature:

Phone Number:

Jeanette H. Williams
(318) 674-3481